

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas)
revenue requirement and base rates)
effective January 1, 2028 (U 904-G))

Application No.: A.26-06-XXX

Exhibit No.: (SCG-10-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF GILLIAN A. WRIGHT
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



2028 General Rate Case - Application

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Overall Summary For Exhibit No. SCG-10-WP

Area:	INFORMATION TECHNOLOGY
Witness:	Gillian A. Wright

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	48,684	89,021	50,166	43,305	43,646	42,564	42,663
Shared Services	25,776	30,295	34,615	33,676	32,258	33,015	32,719
Total	74,460	119,316	84,781	76,981	75,904	75,579	75,382

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright

Summary of Non-Shared Services Workpapers:

		In 2025 \$ (000) Incurred Costs					
Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Application	31,588	68,387	31,805	26,229	26,568	25,486	25,585
B. Infrastructure	9,077	12,053	9,964	8,421	8,422	8,422	8,422
C. Support	8,019	8,581	8,397	8,655	8,656	8,656	8,656
Total	48,684	89,021	50,166	43,305	43,646	42,564	42,663

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Workpaper: VARIOUS

Summary for Category: A. Application

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	10,991	11,912	10,980	9,718	9,709	9,613	9,712
Non-Labor	20,598	56,476	20,826	16,512	16,860	15,874	15,874
NSE	0	0	0	0	0	0	0
Total	31,589	68,388	31,806	26,230	26,569	25,487	25,586
FTE	76.4	79.4	72.4	64.0	63.9	63.3	63.9

Workpapers belonging to this Category:

2IT002.000 NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE

Labor	3,060	3,853	3,861	3,587	3,588	3,589	3,644
Non-Labor	2,565	2,222	2,056	2,680	2,680	2,680	2,680
NSE	0	0	0	0	0	0	0
Total	5,625	6,075	5,917	6,267	6,268	6,269	6,324
FTE	24.5	25.9	25.9	24.1	24.1	24.1	24.5

Unit Measure: FTEs

Units	25	26	26	24	24	24	25
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2IT003.000 NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE

Labor	799	1,248	1,251	1,056	1,057	1,057	1,057
Non-Labor	35	77	77	77	77	77	77
NSE	0	0	0	0	0	0	0
Total	834	1,325	1,328	1,133	1,134	1,134	1,134
FTE	4.1	7.9	7.9	6.7	6.7	6.7	6.7

Unit Measure: FTEs

Units	4	8	8	7	7	7	7
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Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2IT004.000 NON-SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES							
Labor	5,971	5,330	5,342	4,975	4,964	4,867	4,911
Non-Labor	7,253	9,059	13,851	13,753	14,101	13,115	13,115
NSE	0	0	0	0	0	0	0
Total	13,224	14,389	19,193	18,728	19,065	17,982	18,026
FTE	38.9	34.9	34.9	32.5	32.4	31.8	32.0
Unit Measure: FTEs							
Units	39	35	35	33	32	32	32
2IT005.000 NON-SHARED IT - OPERATIONAL APPLICATIONS							
Labor	31	107	100	100	100	100	100
Non-Labor	2	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0
Total	33	109	102	102	102	102	102
FTE	0.3	0.8	0.7	0.7	0.7	0.7	0.7
Unit Measure: FTEs							
Units	0	1	1	1	1	1	1
2IT008.000 CIS Replacement							
Labor	1,130	1,374	426	0	0	0	0
Non-Labor	10,743	45,116	4,840	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	11,873	46,490	5,266	0	0	0	0
FTE	8.6	9.9	3.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	9	10	3	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper

2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Activity Description:

This activity includes asset and work management application costs, covering both labor and non-labor expenses for technology systems that fully support the safe and reliable operation and maintenance of SCG infrastructure. It encompasses work management, inspection, and mobile technology support for field devices, as well as compliance activities. Key functions include information systems operations, field operations, routing, scheduling, dispatching, system integration and architecture, and mobile and device management to enable secure and efficient connectivity for field personnel.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,262	2,674	2,524	2,181	3,060	3,853	3,861	3,587	3,588	3,589	3,644
Non-Labor	3,240	3,443	3,786	4,123	2,565	2,222	2,056	2,680	2,680	2,680	2,680
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	5,502	6,117	6,310	6,305	5,625	6,075	5,917	6,267	6,268	6,269	6,324
FTE	19.9	22.6	21.2	18.2	24.5	25.9	25.9	24.1	24.1	24.1	24.5
Units	20	23	21	18	25	26	26	24	24	24	25

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,060	3,060	3,060	3,060	3,060	3,060	793	801	527	528	529	584	3,853	3,861	3,587	3,588	3,589	3,644
NLbr	2,565	2,565	2,565	2,565	2,565	2,565	-343	-509	115	115	115	115	2,222	2,056	2,680	2,680	2,680	2,680
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,625	5,625	5,625	5,625	5,625	5,625	450	292	642	643	644	699	6,075	5,917	6,267	6,268	6,269	6,324
FTE	24.5	24.5	24.5	24.5	24.5	24.5	1.4	1.4	-0.4	-0.4	-0.4	0.0	25.9	25.9	24.1	24.1	24.1	24.5
Units	25	25	25	25	25	25	1	1	-1	-1	-1	0	26	26	24	24	24	25

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	657	0	0	657	1.4	1	1-Sided Adj
Explanation:	Increased O&M support						
2026	0	1,407	0	1,407	0.0	0	1-Sided Adj
Explanation:	Increase due to purchased services						
2026	0	-1,750	0	-1,750	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced software maintenance and licenses						
2026	136	0	0	136	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	793	-343	0	450	1.4	1	
2027	657	0	0	657	1.4	1	1-Sided Adj
Explanation: Increased O&M support							
2027	0	1,341	0	1,341	0.0	0	1-Sided Adj
Explanation: Increase due to purchased services							
2027	0	-1,850	0	-1,850	0.0	0	1-Sided Adj
Explanation: Decrease due to reduced software maintenance and licenses							
2027	144	0	0	144	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	801	-509	0	292	1.4	1	
2028	390	0	0	390	-0.4	-1	1-Sided Adj
Explanation: Increase O&M support							
2028	0	1,965	0	1,965	0.0	0	1-Sided Adj
Explanation: Increase due to purchased services							
2028	0	-1,850	0	-1,850	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Decrease due to reduced software maintenance and licenses						
2028	137	0	0	137	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	527	115	0	642	-0.4	-1	
2029	390	0	0	390	-0.4	-1	1-Sided Adj
Explanation:	Increase O&M support						
2029	0	1,965	0	1,965	0.0	0	1-Sided Adj
Explanation:	Increase due to purchased services						
2029	0	-1,850	0	-1,850	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced software maintenance and licenses						
2029	138	0	0	138	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	528	115	0	643	-0.4	-1	
2030	390	0	0	390	-0.4	-1	1-Sided Adj
Explanation:	Increase O&M support						
2030	0	1,965	0	1,965	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Increase due to purchased services						
2030	0	-1,850	0	-1,850	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced software maintenance and licenses						
2030	139	0	0	139	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	529	115	0	644	-0.4	-1	
2031	443	0	0	443	0.0	0	1-Sided Adj
Explanation:	Increase O&M support						
2031	0	1,965	0	1,965	0.0	0	1-Sided Adj
Explanation:	Increase due to purchased services						
2031	0	-1,850	0	-1,850	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced software maintenance and licenses						
2031	141	0	0	141	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	584	115	0	699	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,655	2,042	2,005	1,770	2,248
Non-Labor	1,730	1,893	1,482	2,440	1,866
NSE	0	0	0	0	0
Total	3,385	3,935	3,487	4,210	4,114
FTE	16.8	19.1	18.0	15.2	18.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	12	31	352
Non-Labor	950	1,298	2,123	1,571	699
NSE	0	0	0	0	0
Total	950	1,298	2,135	1,602	1,051
FTE	0.0	0.0	0.1	0.3	2.2
Units	20	23	21	18	25
Recorded-Adjusted (Nominal \$)					
Labor	1,655	2,042	2,017	1,801	2,600
Non-Labor	2,680	3,190	3,605	4,011	2,565
NSE	0	0	0	0	0
Total	4,335	5,232	5,622	5,812	5,165
FTE	16.8	19.1	18.1	15.5	20.6
Units	20	23	21	18	25
Vacation & Sick (Nominal \$)					
Labor	292	345	320	289	459

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	292	345	320	289	459
FTE	3.1	3.5	3.1	2.7	3.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	316	287	187	91	0
Non-Labor	560	252	181	112	0
NSE	0	0	0	0	0
Total	875	540	368	203	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,262	2,674	2,524	2,181	3,060
Non-Labor	3,240	3,443	3,786	4,123	2,565
NSE	0	0	0	0	0
Total	5,502	6,117	6,310	6,305	5,625
FTE	19.9	22.6	21.2	18.2	24.5
Units	20	23	21	18	25

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	12	31	352
Non-Labor	950	1,298	2,123	1,571	699
NSE	0	0	0	0	0
Total	950	1,298	2,135	1,602	1,051
FTE	0.0	0.0	0.1	0.3	2.2
Units	20	23	21	18	25

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	20	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021	0	905	0	0.0	0	CCTR Transf From 2200-0306.000
Explanation: Transfer Software Maintenance and License charges from cost center 2200-0302 and 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2021	0	45	0	0.0	0	CCTR Transf From 2200-0306.000
Explanation: Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	950	0	0.0	20	
2022	0	0	0	0.0	23	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2022.					
2022	0	78	0	0.0	0	CCTR Transf From 2200-0306.000
Explanation:	Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002					
2022	0	1,219	0	0.0	0	CCTR Transf From 2200-0306.000
Explanation:	Transfer Software Maintenance and License charges from cost center 2200-0302 and 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002					
2022 Total	0	1,298	0	0.0	23	
2023	12	267	0	0.1	0	1-Sided Adj
Explanation:	Add all costs from cost center 2200-0893 into workpaper 2IT002 to align historical costs with 2028 GRC workpaper framework.					
2023	0	0	0	0.0	21	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2023.					
2023	0	-131	0	0.0	0	CCTR Transf From 2200-0306.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Software Maintenance and License charges from cost center 2200-0302 and 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2023	0	1,987	0	0.0	0	CCTR Transf From 2200-0306.000
Explanation: Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2023 Total	12	2,123	0	0.1	21	
2024	39	299	0	0.3	0	1-Sided Adj
Explanation: Add all costs from cost center 2200-0893 into workpaper 2IT002 to align historical costs with 2028 GRC workpaper framework.						
2024	0	0	0	0.0	18	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024	0	1,318	0	0.0	0	CCTR Transf From 2200-0306.000
Explanation: Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2024	0	-40	0	0.0	0	CCTR Transf To 2200-1236.001
Explanation: Transfer all costs from cost center 2200-1236 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2024	0	-5	0	0.0	0	CCTR Transf To 2200-1236.001

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-1237 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2024	0	0	0	0.0	0	CCTR Transf To 2200-1236.001
Explanation: Transfer all costs from cost center 2200-1238 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2024	-8	0	0	0.0	0	CCTR Transf To 2200-1236.001
Explanation: Transfer all costs from cost center 2200-1239 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2024 Total	31	1,571	0	0.3	18	
2025	0	-38	0	0.0	0	CCTR Transf To 2200-1236.001
Explanation: Transfer all costs from cost center 2200-1236 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2025	0	-4	0	0.0	0	CCTR Transf To 2200-1236.001
Explanation: Transfer all costs from cost center 2200-1237 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2025	0	558	0	0.0	0	CCTR Transf From 2200-0302.000
Explanation: Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2025	0	-3	0	0.0	0	CCTR Transf To 2200-1236.001

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT002.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-1238 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2025	0	-3	0	0.0	0	CCTR Transf To 2200-1236.001
Explanation: Transfer all costs from cost center 2200-1239 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2025	352	189	0	2.2	0	1-Sided Adj
Explanation: Add all costs from cost center 2200-0893 into workpaper 2IT002 to align historical costs with 2028 GRC workpaper framework.						
2025	0	0	0	0.0	23	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Add all units from cost center 2200-0893 into workpaper 2IT002 to align historical costs with 2028 GRC workpaper framework.						
2025 Total	352	699	0	2.2	25	

Note: Totals may include rounding differences.

Beginning of Workpaper

**2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND
PORTFOLIO GOVERNANCE**

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Activity Description:

This activity provides direct support for digital platforms and portfolio governance across asset and work management, customer solutions, and business systems. It includes capabilities for advancing technology and enabling effective governance of digital initiatives . These efforts enable the operation and maintenance of large-scale data and monitoring systems to sustain and optimize company infrastructure.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	140	182	41	185	799	1,248	1,251	1,056	1,057	1,057	1,057
Non-Labor	12	44	124	31	35	77	77	77	77	77	77
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	152	226	166	216	834	1,325	1,328	1,133	1,134	1,134	1,134
FTE	0.8	1.1	0.2	1.1	4.1	7.9	7.9	6.7	6.7	6.7	6.7
Units	1	1	0	1	4	8	8	7	7	7	7

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	799	799	799	799	799	799	449	452	257	258	258	258	1,248	1,251	1,056	1,057	1,057	1,057
NLbr	35	35	35	35	35	35	42	42	42	42	42	42	77	77	77	77	77	77
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	834	834	834	834	834	834	491	494	299	300	300	300	1,325	1,328	1,133	1,134	1,134	1,134
FTE	4.1	4.1	4.1	4.1	4.1	4.1	3.8	3.8	2.6	2.6	2.6	2.6	7.9	7.9	6.7	6.7	6.7	6.7
Units	4	4	4	4	4	4	4	4	3	3	3	3	8	8	7	7	7	7

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	405	0	0	405	3.8	4	1-Sided Adj
Explanation:	Increased O&M support						
2026	0	42	0	42	0.0	0	1-Sided Adj
Explanation:	Increased cloud consumption						
2026	44	0	0	44	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	449	42	0	491	3.8	4	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	42	0	42	0.0	0	1-Sided Adj
Explanation:	Increased cloud consumption						
2027	405	0	0	405	3.8	4	1-Sided Adj
Explanation:	Increased O&M support						
2027	47	0	0	47	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	452	42	0	494	3.8	4	
2028	0	42	0	42	0.0	0	1-Sided Adj
Explanation:	Increased cloud consumption						
2028	217	0	0	217	2.6	3	1-Sided Adj
Explanation:	Increased O&M support						
2028	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	257	42	0	299	2.6	3	
2029	0	42	0	42	0.0	0	1-Sided Adj
Explanation:	Increased cloud consumption						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	217	0	0	217	2.6	3	1-Sided Adj
Explanation:	Increased O&M support						
2029	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	258	42	0	300	2.6	3	
2030	0	42	0	42	0.0	0	1-Sided Adj
Explanation:	Increased cloud consumption						
2030	217	0	0	217	2.6	3	1-Sided Adj
Explanation:	Increased O&M support						
2030	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	258	42	0	300	2.6	3	
2031	0	42	0	42	0.0	0	1-Sided Adj
Explanation:	Increased cloud consumption						
2031	217	0	0	217	2.6	3	1-Sided Adj
Explanation:	Increased O&M support						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	41	0	0	41	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	258	42	0	300	2.6	3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	93	599
Non-Labor	0	0	0	14	23
NSE	0	0	0	0	0
Total	0	0	0	107	622
FTE	0.0	0.0	0.0	0.5	3.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	102	139	33	59	80
Non-Labor	10	41	118	16	12
NSE	0	0	0	0	0
Total	112	180	151	75	92
FTE	0.7	0.9	0.2	0.4	0.2
Units	1	1	0	1	4
Recorded-Adjusted (Nominal \$)					
Labor	102	139	33	153	679
Non-Labor	10	41	118	30	35
NSE	0	0	0	0	0
Total	112	180	151	183	714
FTE	0.7	0.9	0.2	0.9	3.5
Units	1	1	0	1	4
Vacation & Sick (Nominal \$)					
Labor	18	23	5	24	120

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	18	23	5	24	120
FTE	0.1	0.2	0.0	0.2	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	19	20	3	8	0
Non-Labor	2	3	6	1	0
NSE	0	0	0	0	0
Total	22	23	9	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	140	182	41	185	799
Non-Labor	12	44	124	31	35
NSE	0	0	0	0	0
Total	152	226	166	216	834
FTE	0.8	1.1	0.2	1.1	4.1
Units	1	1	0	1	4

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	102	139	33	59	80
Non-Labor	10	41	118	16	12
NSE	0	0	0	0	0
Total	112	180	151	75	92
FTE	0.7	0.9	0.2	0.4	0.2
Units	1	1	0	1	4

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	102	10	0	0.7	1	CCTR Transf From 2200-0306.000
Explanation: Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.						
2021 Total	102	10	0	0.7	1	
2022	139	41	0	0.9	1	CCTR Transf From 2200-0306.000
Explanation: Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	139	41	0	0.9	1	
2023	33	118	0	0.2	0	CCTR Transf From 2200-0306.000
Explanation:	Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.					
2023 Total	33	118	0	0.2	0	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2024.					
2024	59	16	0	0.4	0	CCTR Transf From 2200-0306.000
Explanation:	Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.					
2024 Total	59	16	0	0.4	1	
2025	0	0	0	0.0	4	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2025.					
2025	80	12	0	0.2	0	CCTR Transf From 2200-0306.000
Explanation:	Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT003.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	80	12	0	0.2	4	

Note: Totals may include rounding differences.

Beginning of Workpaper

2IT004.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT004.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Activity Description:

This activity includes non-shared customer services field support costs that represent labor and non-labor for technology systems where 100% of the activities directly support the objectives of operating and maintaining SCG infrastructure systems safely and reliably. This area includes field technology for customer services technicians, and advanced meter data management, technology, and operations.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT004.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT004.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	7,477	7,074	7,105	7,063	5,971	5,330	5,342	4,975	4,964	4,867	4,911
Non-Labor	4,206	4,933	5,400	8,262	7,253	9,059	13,851	13,753	14,101	13,115	13,115
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	11,682	12,007	12,505	15,326	13,224	14,389	19,193	18,728	19,065	17,982	18,026
FTE	51.8	48.7	49.5	50.7	38.9	34.9	34.9	32.5	32.4	31.8	32.0
Units	52	49	50	51	39	35	35	33	32	32	32

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT004.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	5,971	5,971	5,971	5,971	5,971	5,971	-641	-629	-996	-1,007	-1,104	-1,060	5,330	5,342	4,975	4,964	4,867	4,911
NLbr	7,253	7,253	7,253	7,253	7,253	7,253	1,806	6,598	6,500	6,848	5,862	5,862	9,059	13,851	13,753	14,101	13,115	13,115
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	13,224	13,224	13,224	13,224	13,224	13,224	1,165	5,969	5,504	5,841	4,758	4,802	14,389	19,193	18,728	19,065	17,982	18,026
FTE	38.9	38.9	38.9	38.9	38.9	38.9	-4.0	-4.0	-6.4	-6.5	-7.1	-6.9	34.9	34.9	32.5	32.4	31.8	32.0
Units	39	39	39	39	39	39	-4	-4	-6	-7	-7	-7	35	35	33	32	32	32

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-829	0	0	-829	-4.0	-4	1-Sided Adj
Explanation:	Reduced O&M support by utilizing managed services						
2026	0	3,511	0	3,511	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2026	0	1,335	0	1,335	0.0	0	1-Sided Adj
Explanation:	Increase due to cloud consumption						
2026	0	-3,040	0	-3,040	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Decrease resulting from reduced contract labor due to the implementation of managed services						
2026	188	0	0	188	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	-641	1,806	0	1,165	-4.0	-4	
2027	-829	0	0	-829	-4.0	-4	1-Sided Adj
Explanation:	Reduced O&M support by utilizing managed services						
2027	0	5,729	0	5,729	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2027	0	1,425	0	1,425	0.0	0	1-Sided Adj
Explanation:	Increase due to cloud consumption						
2027	0	4,631	0	4,631	0.0	0	1-Sided Adj
Explanation:	Increase due to post CIS Replacement project costs						
2027	0	-5,187	0	-5,187	0.0	0	1-Sided Adj
Explanation:	Decrease resulting from reduced contract labor due to the implementation of managed services						
2027	200	0	0	200	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027 Total	-629	6,598	0	5,969	-4.0	-4	
2028	-1,186	0	0	-1,186	-6.4	-6	1-Sided Adj
Explanation:	Reduced O&M support by utilizing managed services						
2028	0	7,187	0	7,187	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2028	0	-115	0	-115	0.0	0	1-Sided Adj
Explanation:	Decrease due to cloud consumption						
2028	0	4,555	0	4,555	0.0	0	1-Sided Adj
Explanation:	Increase due to post CIS Replacement project costs						
2028	0	-5,127	0	-5,127	0.0	0	1-Sided Adj
Explanation:	Decrease resulting from reduced contract labor due to the implementation of managed services						
2028	190	0	0	190	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-996	6,500	0	5,504	-6.4	-6	
2029	-1,198	0	0	-1,198	-6.5	-7	1-Sided Adj
Explanation:	Reduced O&M support by utilizing managed services						

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	0	7,518	0	7,518	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2029	0	-115	0	-115	0.0	0	1-Sided Adj
Explanation:	Decrease due to cloud consumption						
2029	0	4,572	0	4,572	0.0	0	1-Sided Adj
Explanation:	Increase due to post CIS Replacement project costs						
2029	0	-5,127	0	-5,127	0.0	0	1-Sided Adj
Explanation:	Decrease resulting from reduced contract labor due to the implementation of managed services						
2029	191	0	0	191	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	-1,007	6,848	0	5,841	-6.5	-7	
2030	-1,292	0	0	-1,292	-7.1	-7	1-Sided Adj
Explanation:	Reduced O&M support by utilizing managed services						
2030	0	6,597	0	6,597	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2030	0	-115	0	-115	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Decrease due to cloud consumption						
2030	0	4,507	0	4,507	0.0	0	1-Sided Adj
Explanation:	Increase due to post CIS Replacement project costs						
2030	0	-5,127	0	-5,127	0.0	0	1-Sided Adj
Explanation:	Decrease resulting from reduced contract labor due to the implementation of managed services						
2030	188	0	0	188	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-1,104	5,862	0	4,758	-7.1	-7	
2031	-1,250	0	0	-1,250	-6.9	-7	1-Sided Adj
Explanation:	Reduced O&M support by utilizing managed services						
2031	0	6,597	0	6,597	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2031	0	-115	0	-115	0.0	0	1-Sided Adj
Explanation:	Decrease due to cloud consumption						
2031	0	4,507	0	4,507	0.0	0	1-Sided Adj
Explanation:	Increase due to post CIS Replacement project costs						

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	-5,127	0	-5,127	0.0	0	1-Sided Adj
Explanation: Decrease resulting from reduced contract labor due to the implementation of managed services							
2031	190	0	0	190	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	-1,060	5,862	0	4,802	-6.9	-7	

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	4,812	5,105	5,427	6,249	5,450
Non-Labor	4,339	5,967	8,903	15,984	16,871
NSE	0	0	0	0	0
Total	9,151	11,072	14,329	22,233	22,321
FTE	35.7	37.1	37.7	44.0	34.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	657	297	251	-417	-376
Non-Labor	-861	-1,396	-3,761	-7,947	-9,618
NSE	0	0	0	0	0
Total	-204	-1,100	-3,510	-8,363	-9,994
FTE	7.9	4.2	4.5	-0.8	-2.1
Units	52	49	50	51	39
Recorded-Adjusted (Nominal \$)					
Labor	5,469	5,402	5,677	5,833	5,074
Non-Labor	3,479	4,571	5,141	8,037	7,253
NSE	0	0	0	0	0
Total	8,947	9,973	10,819	13,870	12,327
FTE	43.6	41.3	42.3	43.1	32.7
Units	52	49	50	51	39
Vacation & Sick (Nominal \$)					
Labor	965	912	902	936	897

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Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	965	912	902	936	897
FTE	8.2	7.4	7.2	7.6	6.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,043	760	527	295	0
Non-Labor	727	362	258	225	0
NSE	0	0	0	0	0
Total	1,770	1,122	785	519	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	7,477	7,074	7,105	7,063	5,971
Non-Labor	4,206	4,933	5,400	8,262	7,253
NSE	0	0	0	0	0
Total	11,682	12,007	12,505	15,326	13,224
FTE	51.8	48.7	49.5	50.7	38.9
Units	52	49	50	51	39

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

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Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	657	297	251	-417	-376
Non-Labor	-861	-1,396	-3,761	-7,947	-9,618
NSE	0	0	0	0	0
Total	-204	-1,100	-3,510	-8,363	-9,994
FTE	7.9	4.2	4.5	-0.8	-2.1
Units	52	49	50	51	39

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	1,156	1,433	0	10.9	11	CCTR Transf From 2200-0343.000
Explanation:	Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2021	572	12	0	4.5	5	CCTR Transf From 2200-0343.000
Explanation:	Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2021	-437	-1,301	0	-2.9	0	CCTR Transf To 2200-0804.001

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2021	-635	-454	0	-4.6	-5	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.						
2021	0	0	0	0.0	44	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021	0	-550	0	0.0	0	CCTR Transf To 2200-0591.000
Explanation: Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.						
2021	0	0	0	0.0	-3	1-Sided Adj
Explanation: Remove all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2021 Total	657	-861	0	7.9	52	
2022	850	2,747	0	7.4	7	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	4	0	0.0	0	CCTR Transf From 2200-2395.000
Explanation:	Transfer all costs from cost center 2200-2395 in workpaper 2200-2395 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2022	-572	-673	0	-3.8	0	CCTR Transf To 2200-0804.001
Explanation:	Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2022	486	60	0	3.9	4	CCTR Transf From 2200-0343.000
Explanation:	Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2022	0	-2,315	0	0.0	0	CCTR Transf To 2200-0804.001
Explanation:	Transfer all costs from cost center 2200-0853 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2022	-468	-291	0	-3.3	-3	CCTR Transf From 2200-0343.000
Explanation:	Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.					
2022	0	0	0	0.0	45	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2022.					
2022	0	-928	0	0.0	0	CCTR Transf To 2200-0591.000

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Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.						
2022	0	0	0	0.0	-4	1-Sided Adj
Explanation: Remove all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2022 Total	297	-1,396	0	4.2	49	
2023	1,020	2,127	0	8.9	9	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2023	0	4	0	0.0	0	CCTR Transf From 2200-2395.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-2395 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2023	461	78	0	3.7	4	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2023	-833	-4,974	0	-5.5	0	CCTR Transf To 2200-0804.001
Explanation: Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						

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Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	105	0	0.0	0	CCTR Transf To 2200-0804.001
Explanation:	Transfer all costs from cost center 2200-0853 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2023	-396	-360	0	-2.6	-3	CCTR Transf From 2200-0343.000
Explanation:	Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.					
2023	0	-741	0	0.0	0	CCTR Transf To 2200-0591.000
Explanation:	Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.					
2023	0	0	0	0.0	46	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2023.					
2023	0	0	0	0.0	-6	1-Sided Adj
Explanation:	Remove all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2023 Total	251	-3,761	0	4.5	50	
2024	913	2,045	0	7.8	8	CCTR Transf From 2200-0343.000

Note: Totals may include rounding differences.

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Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2024	0	15	0	0.0	0	CCTR Transf From 2200-2395.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-2395 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2024	448	27	0	3.5	4	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2024	-1,069	-8,283	0	-7.6	0	CCTR Transf To 2200-0804.001
Explanation: Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2024	0	-495	0	0.0	0	CCTR Transf To 2200-0591.000
Explanation: Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.						
2024	-708	-1,256	0	-4.5	-5	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.						
2024	0	0	0	0.0	52	1-Sided Adj

Note: Totals may include rounding differences.

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Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Units are FTE. Enter unit count for 2024.						
2024	0	0	0	0.0	-8	1-Sided Adj
Explanation: Remove all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2024 Total	-417	-7,947	0	-0.8	51	
2025	921	2,002	0	6.9	7	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2025	432	99	0	2.9	3	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2025	0	762	0	0.0	0	CCTR Transf From 2200-2395.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-2395 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2025	-768	-1,339	0	-4.7	-5	CCTR Transf From 2200-0343.000
Explanation: Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.						
2025	-960	-10,742	0	-7.2	0	CCTR Transf To 2200-0804.001

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT004.000 - NON-SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2025	0	-1	0	0.0	0	CCTR Transf To 2200-0804.001
Explanation: Transfer all costs from cost center 2200-0853 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2025	0	-527	0	0.0	0	CCTR Transf To 2200-0591.000
Explanation: Transfer all field employee cellphone related costs from cost center 2200-0343 that were transferred to cost center 2200-2449 in workpaper 2IT004 to Customer Services cost center 2200-0591 under workpaper 2OO008.000 to align historical costs with 2028 GRC workpaper framework.						
2025	0	0	0	0.0	-7	1-Sided Adj
Explanation: Remove all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2025	0	0	0	0.0	41	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025	0	128	0	0.0	0	1-Sided Adj
Explanation: Adding back one-time credits received in 2025 for contract labor charges in cost center 2200-2449 in workpaper 2IT004; one-time credits that should not be reflected in base year forecast.						
2025 Total	-376	-9,618	0	-2.1	39	

Note: Totals may include rounding differences.

Beginning of Workpaper
2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Activity Description:

This activity includes non-shared Information Technology (IT) applications costs that represent labor and non-labor for technology systems where 100% of the activities directly support the objectives of operating and maintaining SCG infrastructure systems safely and reliably. This area includes customer engagement and information systems operations, customer field operations, routing, scheduling and dispatching, and system integration and architecture

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	31	107	100	100	100	100	100
Non-Labor	200	234	176	77	2	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	200	234	176	77	33	109	102	102	102	102	102
FTE	0.0	0.0	0.0	0.0	0.3	0.8	0.7	0.7	0.7	0.7	0.7
Units	0	0	0	0	0	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	31	31	31	31	31	31	76	69	69	69	69	69	107	100	100	100	100	100
NLbr	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	33	33	33	33	33	33	76	69	69	69	69	69	109	102	102	102	102	102
FTE	0.3	0.3	0.3	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.4	0.4	0.8	0.7	0.7	0.7	0.7	0.7
Units	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	72	0	0	72	0.5	1	1-Sided Adj
Explanation:	Increase O&M support						
2026	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	76	0	0	76	0.5	1	
2027	65	0	0	65	0.4	1	1-Sided Adj
Explanation:	Increase O&M support						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	69	0	0	69	0.4	1	
2028	65	0	0	65	0.4	1	1-Sided Adj
Explanation:	Increase O&M support						
2028	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	69	0	0	69	0.4	1	
2029	65	0	0	65	0.4	1	1-Sided Adj
Explanation:	Increase O&M support						
2029	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	69	0	0	69	0.4	1	
2030	65	0	0	65	0.4	1	1-Sided Adj
Explanation:	Increase O&M support						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	4	0	0	4	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	69	0	0	69	0.4	1	
2031	65	0	0	65	0.4	1	1-Sided Adj
Explanation: Increase O&M support							
2031	4	0	0	4	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	69	0	0	69	0.4	1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	63
Non-Labor	165	217	167	879	106
NSE	0	0	0	0	0
Total	165	217	167	879	169
FTE	0.0	0.0	0.0	0.0	0.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-37
Non-Labor	0	0	0	-804	-104
NSE	0	0	0	0	0
Total	0	0	0	-804	-141
FTE	0.0	0.0	0.0	0.0	-0.2
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	26
Non-Labor	165	217	167	75	2
NSE	0	0	0	0	0
Total	165	217	167	75	28
FTE	0.0	0.0	0.0	0.0	0.2
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	5

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	5
FTE	0.0	0.0	0.0	0.0	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	35	17	8	2	0
NSE	0	0	0	0	0
Total	35	17	8	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	31
Non-Labor	200	234	176	77	2
NSE	0	0	0	0	0
Total	200	234	176	77	33
FTE	0.0	0.0	0.0	0.0	0.3
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-37
Non-Labor	0	0	0	-804	-104
NSE	0	0	0	0	0
Total	0	0	0	-804	-141
FTE	0.0	0.0	0.0	0.0	-0.2
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024	0	-804	0	0.0	0	CCTR Transf To 2200-1088.000

Explanation: Transfer all costs from cost center 2200-1141 in workpaper 2IT005 to cost center 2200-1088 under workpaper 2200-1088 to align historical costs with 2028 GRC workpaper framework.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT005.000 - NON-SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	-804	0	0.0	0	
2025	1	1	0	0.0	0	CCTR Transf From 2200-1342.000
Explanation:	Transfer of costs from cost center 2200-1342 to IT (workpaper 2IT005.000), where the charges will be forecasted.					
2025	-39	-105	0	-0.2	0	CCTR Transf To 2200-1088.000
Explanation:	Transfer all costs from cost center 2200-1141 in workpaper 2IT005 to cost center 2200-1088 under workpaper 2200-1088 to align historical costs with 2028 GRC workpaper framework.					
2025 Total	-37	-104	0	-0.2	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2IT008.000 - CIS Replacement

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Activity Description:

Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement

Forecast Explanations:

Labor - Base YR Rec

Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement

Non-Labor - Base YR Rec

Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement

NSE - Base YR Rec

N/A

Units - Base YR Rec

Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	597	748	1,043	1,295	1,130	1,374	426	0	0	0	0
Non-Labor	1,573	3,224	5,113	8,515	10,743	45,116	4,840	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,170	3,973	6,156	9,810	11,873	46,490	5,266	0	0	0	0
FTE	3.4	4.5	6.4	8.9	8.6	9.9	3.0	0.0	0.0	0.0	0.0
Units	3	5	6	9	9	10	3	0	0	0	0

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,130	1,130	1,130	1,130	1,130	1,130	244	-704	-1,130	-1,130	-1,130	-1,130	1,374	426	0	0	0	0
NLbr	10,743	10,743	10,743	10,743	10,743	10,743	34,373	-5,903	-10,743	-10,743	-10,743	-10,743	45,116	4,840	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	11,873	11,873	11,873	11,873	11,873	11,873	34,617	-6,607	-11,873	-11,873	-11,873	-11,873	46,490	5,266	0	0	0	0
FTE	8.6	8.6	8.6	8.6	8.6	8.6	1.3	-5.6	-8.6	-8.6	-8.6	-8.6	9.9	3.0	0.0	0.0	0.0	0.0
Units	9	9	9	9	9	9	1	-6	-9	-9	-9	-9	10	3	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	48	0	0	48	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	196	34,373	0	34,569	1.3	1	1-Sided Adj
Explanation:	Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement						
2026 Total	244	34,373	0	34,617	1.3	1	
2027	-720	-5,903	0	-6,623	-5.6	-6	1-Sided Adj
Explanation:	Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	16	0	0	16	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	-704	-5,903	0	-6,607	-5.6	-6	
2028	-1,130	-10,743	0	-11,873	-8.6	-9	1-Sided Adj
Explanation: Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement							
2028 Total	-1,130	-10,743	0	-11,873	-8.6	-9	
2029	-1,130	-10,743	0	-11,873	-8.6	-9	1-Sided Adj
Explanation: Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement							
2029 Total	-1,130	-10,743	0	-11,873	-8.6	-9	
2030	-1,130	-10,743	0	-11,873	-8.6	-9	1-Sided Adj
Explanation: Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement							
2030 Total	-1,130	-10,743	0	-11,873	-8.6	-9	
2031	-1,130	-10,743	0	-11,873	-8.6	-9	1-Sided Adj
Explanation: Reference A. 25-05-004-SCG Application for Incremental Funding for CIS Replacement							
2031 Total	-1,130	-10,743	0	-11,873	-8.6	-9	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	437	572	833	1,069	960
Non-Labor	1,301	2,988	4,869	8,283	10,743
NSE	0	0	0	0	0
Total	1,738	3,559	5,702	9,353	11,703
FTE	2.9	3.8	5.5	7.6	7.2
Units	3	5	6	9	9
Recorded-Adjusted (Nominal \$)					
Labor	437	572	833	1,069	960
Non-Labor	1,301	2,988	4,869	8,283	10,743
NSE	0	0	0	0	0
Total	1,738	3,559	5,702	9,353	11,703
FTE	2.9	3.8	5.5	7.6	7.2
Units	3	5	6	9	9
Vacation & Sick (Nominal \$)					
Labor	77	96	132	172	170

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	77	96	132	172	170
FTE	0.5	0.7	0.9	1.3	1.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	83	80	77	54	0
Non-Labor	272	236	244	232	0
NSE	0	0	0	0	0
Total	355	317	322	286	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	597	748	1,043	1,295	1,130
Non-Labor	1,573	3,224	5,113	8,515	10,743
NSE	0	0	0	0	0
Total	2,170	3,973	6,156	9,810	11,873
FTE	3.4	4.5	6.4	8.9	8.6
Units	3	5	6	9	9

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	437	572	833	1,069	960
Non-Labor	1,301	2,988	4,869	8,283	10,743
NSE	0	0	0	0	0
Total	1,738	3,559	5,702	9,353	11,703
FTE	2.9	3.8	5.5	7.6	7.2
Units	3	5	6	9	9

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	437	1,301	0	2.9	0	CCTR Transf From 2200-0804.000
Explanation: Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: Add all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2021 Total	437	1,301	0	2.9	3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	572	673	0	3.8	0	CCTR Transf From 2200-0804.000
Explanation:	Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2022	0	2,315	0	0.0	0	CCTR Transf From 2200-0853.000
Explanation:	Transfer all costs from cost center 2200-0853 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2022	0	0	0	0.0	5	1-Sided Adj
Explanation:	Add all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2022 Total	572	2,988	0	3.8	5	
2023	833	4,974	0	5.5	0	CCTR Transf From 2200-0804.000
Explanation:	Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2023	0	-105	0	0.0	0	CCTR Transf From 2200-0853.000
Explanation:	Transfer all costs from cost center 2200-0853 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2023	0	0	0	0.0	6	1-Sided Adj
Explanation:	Add all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	833	4,869	0	5.5	6	
2024	0	0	0	0.0	8	1-Sided Adj
Explanation:	Add all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2024	1,069	8,283	0	7.6	0	CCTR Transf From 2200-0804.000
Explanation:	Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2024	0	0	0	0.0	1	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2024.					
2024 Total	1,069	8,283	0	7.6	9	
2025	0	0	0	0.0	7	1-Sided Adj
Explanation:	Add all units from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.					
2025	0	0	0	0.0	2	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2025.					
2025	960	10,742	0	7.2	0	CCTR Transf From 2200-0804.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Workpaper: 2IT008.000 - CIS Replacement
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-0804 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2025	0	1	0	0.0	0	CCTR Transf From 2200-0853.000
Explanation: Transfer all costs from cost center 2200-0853 in workpaper 2IT004 to cost center 2200-0804.001 under workpaper 2IT008 to align historical costs with 2028 GRC workpaper framework.						
2025 Total	960	10,743	0	7.2	9	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Workpaper: 2IT006.000

Summary for Category: B. Infrastructure

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	3,313	3,417	3,239	3,242	3,243	3,243	3,243
Non-Labor	5,764	8,636	6,725	5,179	5,179	5,179	5,179
NSE	0	0	0	0	0	0	0
Total	9,077	12,053	9,964	8,421	8,422	8,422	8,422
FTE	21.1	22.3	21.1	21.1	21.1	21.1	21.1

Workpapers belonging to this Category:

2IT006.000 NON-SHARED IT - OPERATIONAL INFRASTRUCTURE

Labor	3,313	3,417	3,239	3,242	3,243	3,243	3,243
Non-Labor	5,764	8,636	6,725	5,179	5,179	5,179	5,179
NSE	0	0	0	0	0	0	0
Total	9,077	12,053	9,964	8,421	8,422	8,422	8,422
FTE	21.1	22.3	21.1	21.1	21.1	21.1	21.1
Unit Measure: FTEs							
Units	21	22	21	21	21	21	21

Note: Totals may include rounding differences.

Beginning of Workpaper
2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Activity Description:

This activity includes non-shared Information Technology (IT) infrastructure costs that represent non-labor for technology systems where 100% of the activities directly support the objectives of operating and maintaining SCG infrastructure systems safely and reliably. The types of functions in this area include IT operations outsourced services and hardware and/or software maintenance agreements supporting non-shared SCG infrastructure.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,994	2,703	3,115	2,807	3,313	3,417	3,239	3,242	3,243	3,243	3,243
Non-Labor	10,973	12,212	12,270	10,017	5,764	8,636	6,725	5,179	5,179	5,179	5,179
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	13,966	14,915	15,386	12,824	9,077	12,053	9,964	8,421	8,422	8,422	8,422
FTE	20.2	17.6	20.6	18.7	21.1	22.3	21.1	21.1	21.1	21.1	21.1
Units	20	18	21	19	21	22	21	21	21	21	21

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,313	3,313	3,313	3,313	3,313	3,313	104	-74	-71	-70	-70	-70	3,417	3,239	3,242	3,243	3,243	3,243
NLbr	5,764	5,764	5,764	5,764	5,764	5,764	2,872	961	-585	-585	-585	-585	8,636	6,725	5,179	5,179	5,179	5,179
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,077	9,077	9,077	9,077	9,077	9,077	2,976	887	-656	-655	-655	-655	12,053	9,964	8,421	8,422	8,422	8,422
FTE	21.1	21.1	21.1	21.1	21.1	21.1	1.2	0.0	0.0	0.0	0.0	0.0	22.3	21.1	21.1	21.1	21.1	21.1
Units	21	21	21	21	21	21	1	0	0	0	0	0	22	21	21	21	21	21

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-16	0	0	-16	1.2	1	1-Sided Adj
Explanation:	Reduced O&M support						
2026	0	-749	0	-749	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning business applications that are running on the mainframe system, including customer information systems, compute platforms are migrating to a non-mainframe platform through the CIS Replacement project thereby the mainframe platform will no longer be utilized for hardware and software services.						
2026	0	3,621	0	3,621	0.0	0	1-Sided Adj
Explanation:	Increase due to increased usage of specific systems utilized by dispatch and operations on the gas grid, as well as, a large installation of field area network equipment that supports grid communications to meet standards.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	120	0	0	120	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	104	2,872	0	2,976	1.2	1	
2027	-195	0	0	-195	0.0	0	1-Sided Adj
Explanation:	Reduced O&M support						
2027	0	-1,864	0	-1,864	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning business applications that are running on the mainframe system, including customer information systems, compute platforms are migrating to a non-mainframe platform through the CIS Replacement project thereby the mainframe platform will no longer be utilized for hardware and software services.						
2027	0	2,825	0	2,825	0.0	0	1-Sided Adj
Explanation:	Increase due to increased usage of specific systems utilized by dispatch and operations on the gas grid, as well as, a large installation of field area network equipment that supports grid communications to meet standards.						
2027	121	0	0	121	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	-74	961	0	887	0.0	0	
2028	-195	0	0	-195	0.0	0	1-Sided Adj
Explanation:	Reduced O&M support						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	-3,287	0	-3,287	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning business applications that are running on the mainframe system, including customer information systems, compute platforms are migrating to a non-mainframe platform through the CIS Replacement project thereby the mainframe platform will no longer be utilized for hardware and software services.						
2028	0	2,702	0	2,702	0.0	0	1-Sided Adj
Explanation:	Increase due to increased usage of specific systems utilized by dispatch and operations on the gas grid, as well as, a large installation of field area network equipment that supports grid communications to meet standards.						
2028	124	0	0	124	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-71	-585	0	-656	0.0	0	
2029	-195	0	0	-195	0.0	0	1-Sided Adj
Explanation:	Reduced O&M support						
2029	0	-3,287	0	-3,287	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning business applications that are running on the mainframe system, including customer information systems, compute platforms are migrating to a non-mainframe platform through the CIS Replacement project thereby the mainframe platform will no longer be utilized for hardware and software services.						
2029	0	2,702	0	2,702	0.0	0	1-Sided Adj
Explanation:	Increase due to increased usage of specific systems utilized by dispatch and operations on the gas grid, as well as, a large installation of field area network equipment that supports grid communications to meet standards.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	125	0	0	125	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	-70	-585	0	-655	0.0	0	
2030	-195	0	0	-195	0.0	0	1-Sided Adj
Explanation:	Reduced O&M support						
2030	0	-3,287	0	-3,287	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning business applications that are running on the mainframe system, including customer information systems, compute platforms are migrating to a non-mainframe platform through the CIS Replacement project thereby the mainframe platform will no longer be utilized for hardware and software services.						
2030	0	2,702	0	2,702	0.0	0	1-Sided Adj
Explanation:	Increase due to increased usage of specific systems utilized by dispatch and operations on the gas grid, as well as, a large installation of field area network equipment that supports grid communications to meet standards.						
2030	125	0	0	125	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-70	-585	0	-655	0.0	0	
2031	-195	0	0	-195	0.0	0	1-Sided Adj
Explanation:	Reduced O&M support						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	-3,287	0	-3,287	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning business applications that are running on the mainframe system, including customer information systems, compute platforms are migrating to a non-mainframe platform through the CIS Replacement project thereby the mainframe platform will no longer be utilized for hardware and software services.						
2031	0	2,702	0	2,702	0.0	0	1-Sided Adj
Explanation:	Increase due to increased usage of specific systems utilized by dispatch and operations on the gas grid, as well as, a large installation of field area network equipment that supports grid communications to meet standards.						
2031	125	0	0	125	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	-70	-585	0	-655	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,190	2,064	2,489	2,318	2,815
Non-Labor	9,077	11,317	11,684	9,744	5,764
NSE	0	0	0	0	0
Total	11,266	13,381	14,173	12,062	8,580
FTE	17.0	15.0	17.6	15.9	17.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	20	18	21	19	21
Recorded-Adjusted (Nominal \$)					
Labor	2,190	2,064	2,489	2,318	2,815
Non-Labor	9,077	11,317	11,684	9,744	5,764
NSE	0	0	0	0	0
Total	11,266	13,381	14,173	12,062	8,580
FTE	17.0	14.9	17.6	15.9	17.7
Units	20	18	21	19	21
Vacation & Sick (Nominal \$)					
Labor	386	348	395	372	497

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	386	348	395	372	497
FTE	3.2	2.7	3.0	2.8	3.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	418	291	231	117	0
Non-Labor	1,896	895	587	272	0
NSE	0	0	0	0	0
Total	2,314	1,186	817	390	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,994	2,703	3,115	2,807	3,313
Non-Labor	10,973	12,212	12,270	10,017	5,764
NSE	0	0	0	0	0
Total	13,966	14,915	15,386	12,824	9,077
FTE	20.2	17.6	20.6	18.7	21.1
Units	20	18	21	19	21

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	20	18	21	19	21

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	20	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	0	0	0	0.0	20	
2022	0	0	0	0.0	18	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	0	0	0	0.0	18	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Workpaper: 2IT006.000 - NON-SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	21	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	0	0	0	0.0	21	
2024	0	-318	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: Transfer Software Support related costs from cost center 2200-2316 under workpaper 2IT006 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2024	0	318	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: REVERSE: Transfer Software Support related costs from cost center 2200-2316 under workpaper 2IT006 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2024	0	0	0	0.0	19	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	0	0	0	0.0	19	
2025	0	0	0	0.0	21	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025 Total	0	0	0	0.0	21	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Workpaper: VARIOUS

Summary for Category: C. Support

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		1,313	1,109	1,086	1,086	1,087	1,087	1,087
Non-Labor		6,707	7,473	7,312	7,570	7,570	7,570	7,570
NSE		0	0	0	0	0	0	0
Total		8,020	8,582	8,398	8,656	8,657	8,657	8,657
FTE		6.3	5.2	5.1	5.1	5.1	5.1	5.1

Workpapers belonging to this Category:

2IT001.000 NON-SHARED TECHNOLOGY EXECUTIVE

Labor	637	660	662	662	663	663	663
Non-Labor	31	31	31	31	31	31	31
NSE	0	0	0	0	0	0	0
Total	668	691	693	693	694	694	694
FTE	2.4	2.4	2.4	2.4	2.4	2.4	2.4

Unit Measure: FTEs

Units	2	2	2	2	2	2	2
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2IT007.000 NON-SHARED IT - OPERATIONAL SUPPORT

Labor	676	449	424	424	424	424	424
Non-Labor	6,676	7,442	7,281	7,539	7,539	7,539	7,539
NSE	0	0	0	0	0	0	0
Total	7,352	7,891	7,705	7,963	7,963	7,963	7,963
FTE	3.9	2.8	2.7	2.7	2.7	2.7	2.7

Unit Measure: FTEs

Units	4	3	3	3	3	3	3
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Note: Totals may include rounding differences.

Beginning of Workpaper
2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Activity Description:

This activity includes labor costs for the support and oversight of digital, customer, and asset & work management platforms and applications to maintain/support safe and reliable operations. This encompasses management of compliance and maintenance related activities across applications, data & monitoring, digital delivery, and infrastructure assets supporting customer and operations.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	89	99	520	519	637	660	662	662	663	663	663
Non-Labor	51	115	12	44	31	31	31	31	31	31	31
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	139	214	533	563	667	691	693	693	694	694	694
FTE	1.1	1.1	2.3	2.1	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Units	1	1	2	2	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	637	637	637	637	637	637	23	25	25	26	26	26	660	662	662	663	663	663
NLbr	31	31	31	31	31	31	0	0	0	0	0	0	31	31	31	31	31	31
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	668	668	668	668	668	668	23	25	25	26	26	26	691	693	693	694	694	694
FTE	2.4	2.4	2.4	2.4	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0	2.4	2.4	2.4	2.4	2.4	2.4
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	23	0	0	23	0.0	0	
2027	25	0	0	25	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	25	0	0	25	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	25	0	0	25	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	25	0	0	25	0.0	0	
2029	26	0	0	26	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	26	0	0	26	0.0	0	
2030	26	0	0	26	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	26	0	0	26	0.0	0	
2031	26	0	0	26	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	26	0	0	26	0.0	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	61	76	322	522	541
Non-Labor	42	109	12	43	31
NSE	0	0	0	0	0
Total	103	184	334	565	572
FTE	0.8	0.9	1.6	2.1	2.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	4	0	94	-94	0
Non-Labor	0	-2	0	0	0
NSE	0	0	0	0	0
Total	4	-2	94	-94	0
FTE	0.1	0.0	0.3	-0.3	0.0
Units	1	1	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	65	76	416	428	541
Non-Labor	42	107	12	43	31
NSE	0	0	0	0	0
Total	107	182	428	471	572
FTE	0.9	0.9	1.9	1.8	2.0
Units	1	1	2	2	2
Vacation & Sick (Nominal \$)					
Labor	11	13	66	69	96

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	11	13	66	69	96
FTE	0.2	0.2	0.4	0.3	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	12	11	39	22	0
Non-Labor	9	8	1	1	0
NSE	0	0	0	0	0
Total	21	19	39	23	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	89	99	520	519	637
Non-Labor	51	115	12	44	31
NSE	0	0	0	0	0
Total	139	214	533	563	667
FTE	1.1	1.1	2.3	2.1	2.4
Units	1	1	2	2	2

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	4	0	94	-94	0
Non-Labor	0	-2	0	0	0
NSE	0	0	0	0	0
Total	4	-2	94	-94	0
FTE	0.1	0.0	0.3	-0.3	0.0
Units	1	1	2	2	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	4	0	0	0.1	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	4	0	0	0.1	1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	0	-2	0	0.0	1	
2023	94	0	0	0.3	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	94	0	0	0.3	2	
2024	-94	0	0	-0.3	0	1-Sided Adj
Explanation: Removing Non-Executive Officer costs that were incorrectly charged to SB901.						
2024	0	0	0	0.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT001.000 - NON-SHARED TECHNOLOGY EXECUTIVE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	-94	0	0	-0.3	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Activity Description:

This activity includes non-shared Information Technology (IT) support costs that represent labor and non-labor for technology systems where 100% of the activities directly support the objectives of operating and maintaining SCG infrastructure systems safely and reliably. This area includes IT quality assurance services, end user devices, service management and engineering support.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	847	1,289	988	933	676	449	424	424	424	424	424
Non-Labor	171	351	696	567	6,676	7,442	7,281	7,539	7,539	7,539	7,539
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,018	1,639	1,684	1,500	7,352	7,891	7,705	7,963	7,963	7,963	7,963
FTE	5.2	8.5	6.1	5.6	3.9	2.8	2.7	2.7	2.7	2.7	2.7
Units	5	9	6	6	4	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	676	676	676	676	676	676	-227	-252	-252	-252	-252	-252	449	424	424	424	424	424
NLbr	6,676	6,676	6,676	6,676	6,676	6,676	766	605	863	863	863	863	7,442	7,281	7,539	7,539	7,539	7,539
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,352	7,352	7,352	7,352	7,352	7,352	539	353	611	611	611	611	7,891	7,705	7,963	7,963	7,963	7,963
FTE	3.9	3.9	3.9	3.9	3.9	3.9	-1.1	-1.2	-1.2	-1.2	-1.2	-1.2	2.8	2.7	2.7	2.7	2.7	2.7
Units	4	4	4	4	4	4	-1	-1	-1	-1	-1	-1	3	3	3	3	3	3

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-243	0	0	-243	-1.1	-1	1-Sided Adj
Explanation:	Reduced O&M support						
2026	0	950	0	950	0.0	0	1-Sided Adj
Explanation:	Increase is due to enterprise IT vendor contract increases for support services based on agreed upon terms.						
2026	0	-184	0	-184	0.0	0	1-Sided Adj
Explanation:	Decrease due to requiring less support services for products and applications as they move to cloud.						
2026	16	0	0	16	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	-227	766	0	539	-1.1	-1	
2027	-268	0	0	-268	-1.2	-1	1-Sided Adj
Explanation: Reduced O&M support							
2027	0	823	0	823	0.0	0	1-Sided Adj
Explanation: Increase is due to enterprise IT vendor contract increases for support services based on agreed upon terms.							
2027	0	-218	0	-218	0.0	0	1-Sided Adj
Explanation: Decrease due to requiring less support services for products and applications as they move to cloud.							
2027	16	0	0	16	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	-252	605	0	353	-1.2	-1	
2028	-268	0	0	-268	-1.2	-1	1-Sided Adj
Explanation: Reduced O&M support							
2028	0	1,081	0	1,081	0.0	0	1-Sided Adj
Explanation: Increase is due to enterprise IT vendor contract increases for support services based on agreed upon terms.							
2028	0	-218	0	-218	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Decrease due to requiring less support services for products and applications as they move to cloud.						
2028	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-252	863	0	611	-1.2	-1	
2029	-268	0	0	-268	-1.2	-1	1-Sided Adj
Explanation:	Reduced O&M support						
2029	0	1,081	0	1,081	0.0	0	1-Sided Adj
Explanation:	Increase is due to enterprise IT vendor contract increases for support services based on agreed upon terms.						
2029	0	-218	0	-218	0.0	0	1-Sided Adj
Explanation:	Decrease due to requiring less support services for products and applications as they move to cloud.						
2029	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	-252	863	0	611	-1.2	-1	
2030	-268	0	0	-268	-1.2	-1	1-Sided Adj
Explanation:	Reduced O&M support						
2030	0	1,081	0	1,081	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Increase is due to enterprise IT vendor contract increases for support services based on agreed upon terms.						
2030	0	-218	0	-218	0.0	0	1-Sided Adj
Explanation:	Decrease due to requiring less support services for products and applications as they move to cloud.						
2030	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-252	863	0	611	-1.2	-1	
2031	-268	0	0	-268	-1.2	-1	1-Sided Adj
Explanation:	Reduced O&M support						
2031	0	1,081	0	1,081	0.0	0	1-Sided Adj
Explanation:	Increase is due to enterprise IT vendor contract increases for support services based on agreed upon terms.						
2031	0	-218	0	-218	0.0	0	1-Sided Adj
Explanation:	Decrease due to requiring less support services for products and applications as they move to cloud.						
2031	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	-252	863	0	611	-1.2	-1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	620	984	789	770	575
Non-Labor	141	376	1,716	1,560	7,640
NSE	0	0	0	0	0
Total	761	1,360	2,505	2,331	8,215
FTE	4.4	7.2	5.2	4.8	3.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-51	-1,053	-1,009	-965
NSE	0	0	0	0	0
Total	0	-51	-1,053	-1,009	-965
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	9	6	6	4
Recorded-Adjusted (Nominal \$)					
Labor	620	984	789	770	575
Non-Labor	141	325	663	551	6,676
NSE	0	0	0	0	0
Total	761	1,309	1,452	1,322	7,250
FTE	4.4	7.2	5.2	4.8	3.3
Units	5	9	6	6	4
Vacation & Sick (Nominal \$)					
Labor	109	166	125	124	102

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	109	166	125	124	102
FTE	0.8	1.3	0.9	0.8	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	118	139	73	39	0
Non-Labor	30	26	33	15	0
NSE	0	0	0	0	0
Total	148	164	106	54	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	847	1,289	988	933	676
Non-Labor	171	351	696	567	6,676
NSE	0	0	0	0	0
Total	1,018	1,639	1,684	1,500	7,352
FTE	5.2	8.5	6.1	5.6	3.9
Units	5	9	6	6	4

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	-51	-1,053	-1,009	-965
NSE	0	0	0	0	0
Total	0	-51	-1,053	-1,009	-965
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	9	6	6	4

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	5	1-Sided Adj

Explanation: Units are FTE. Enter unit count for 2021.

2021 Total	0	0	0	0.0	5	
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2022	0	-51	0	0.0	0	CCTR Transf To 2200-0944.000
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Explanation: Transfer Software License related costs from cost center 2200-0916 under workpaper 2IT007 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	0	0	0.0	9	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	0	-51	0	0.0	9	
2023	0	-1,053	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: Transfer Software License related costs from cost center 2200-0916 under workpaper 2IT007 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2023	0	0	0	0.0	6	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	0	-1,053	0	0.0	6	
2024	0	-1,009	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: Transfer Software License related costs from cost center 2200-0916 under workpaper 2IT007 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2024	0	0	0	0.0	6	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	0	-1,009	0	0.0	6	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Workpaper: 2IT007.000 - NON-SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-965	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: Transfer Software License related costs from cost center 2200-0916 under workpaper 2IT007 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025 Total	0	-965	0	0.0	4	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright

Summary of Shared Services Workpapers:

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Application	17,152	20,547	26,580	25,397	24,353	25,348	27,241
B. Infrastructure	6,517	8,034	6,182	6,272	5,898	5,660	3,471
C. Support	2,107	1,714	1,853	2,007	2,007	2,007	2,007
Total	25,776	30,295	34,615	33,676	32,258	33,015	32,719

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Cost Center: VARIOUS

Summary for Category: A. Application

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		6,211	7,060	6,731	7,523	7,271	7,272	7,220
Non-Labor		10,942	13,488	19,850	17,875	17,083	18,077	20,022
NSE		0	0	0	0	0	0	0
Total		17,153	20,548	26,581	25,398	24,354	25,349	27,242
FTE		42.0	46.5	44.3	49.4	47.6	47.6	47.3

Cost Centers belonging to this Category:

2200-0302.000 SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE

Labor	2,434	2,556	2,562	3,296	3,297	3,298	3,246
Non-Labor	1,225	2,126	3,166	4,989	4,920	5,152	5,152
NSE	0	0	0	0	0	0	0
Total	3,659	4,682	5,728	8,285	8,217	8,450	8,398
FTE	18.7	17.2	17.2	21.9	21.9	21.9	21.6

Unit Measure: FTEs

Units	19	17	17	22	22	22	22
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2200-0306.000 SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE

Labor	2,065	2,401	2,325	2,275	2,299	2,299	2,299
Non-Labor	1,902	2,582	2,352	3,684	3,020	3,030	3,097
NSE	0	0	0	0	0	0	0
Total	3,967	4,983	4,677	5,959	5,319	5,329	5,396
FTE	13.8	15.8	15.2	14.9	15.0	15.0	15.0

Unit Measure: FTEs

Units	14	16	15	15	15	15	15
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Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-0343.000 SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES							
Labor	1,456	1,715	1,482	1,484	1,173	1,173	1,173
Non-Labor	1,478	1,799	1,801	2,008	1,876	1,697	1,697
NSE	0	0	0	0	0	0	0
Total	2,934	3,514	3,283	3,492	3,049	2,870	2,870
FTE	8.1	11.0	9.5	9.5	7.4	7.4	7.4
Unit Measure: FTEs							
Units	8	11	10	10	7	7	7
2200-0943.000 SHARED IT - OPERATIONAL APPLICATIONS							
Labor	200	388	362	362	362	362	362
Non-Labor	4,140	2,865	3,638	4,116	1,830	1,762	1,762
NSE	0	0	0	0	0	0	0
Total	4,340	3,253	4,000	4,478	2,192	2,124	2,124
FTE	1.2	2.5	2.4	2.4	2.4	2.4	2.4
Unit Measure: FTEs							
Units	1	3	2	2	2	2	2
2200-1088.000 SAP Migration Phase 1A							
Labor	56	0	0	0	0	0	0
Non-Labor	1,933	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	1,989	0	0	0	0	0	0
FTE	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-1236.001 Work Management Program Next Generation							
Labor	0	0	0	106	140	140	140
Non-Labor	264	4,116	8,893	3,078	5,437	6,436	8,314
NSE	0	0	0	0	0	0	0
Total	264	4,116	8,893	3,184	5,577	6,576	8,454
FTE	0.0	0.0	0.0	0.7	0.9	0.9	0.9
Unit Measure: FTEs							
Units	0	0	0	1	1	1	1

Note: Totals may include rounding differences.

Beginning of Workpaper

2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Activity Description:

This activity includes shared systems and technology gas operations costs that represent labor and non-labor for technology systems where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. This area includes GIS portal, work management field technology, project and records management, work management systems, and Records and Document Management System (RDMS) support.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,213	1,829	2,347	2,978	2,434	2,556	2,562	3,296	3,297	3,298	3,246
Non-Labor	1,045	1,506	1,236	1,671	1,225	2,126	3,166	4,989	4,920	5,152	5,152
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,258	3,334	3,584	4,649	3,658	4,682	5,728	8,285	8,217	8,450	8,398
FTE	16.7	14.6	18.1	23.3	18.7	17.2	17.2	21.9	21.9	21.9	21.6
Units	17	15	18	23	19	17	17	22	22	22	22

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,434	1,225	0	3,659	18.7	19
Total Incurred	2,434	1,225	0	3,659	18.7	19
% Allocation						
Retained	78.72%	78.72%				
SEU	21.28%	21.28%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,562	3,166	0	5,728	17.2	17
Total Incurred	2,562	3,166	0	5,728	17.2	17
% Allocation						
Retained	85.06%	85.06%				
SEU	14.94%	14.94%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	2,556	2,126	0	4,682	17.2	17
	2,556	2,126	0	4,682	17.2	17
	81.59%	81.59%				
	18.41%	18.41%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	3,296	4,989	0	8,285	21.9	22
	3,296	4,989	0	8,285	21.9	22
	85.34%	85.34%				
	14.66%	14.66%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,297	4,920	0	8,217	21.9	22
Total Incurred	3,297	4,920	0	8,217	21.9	22
% Allocation						
Retained	85.30%	85.30%				
SEU	14.70%	14.70%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,246	5,152	0	8,398	21.6	22
Total Incurred	3,246	5,152	0	8,398	21.6	22
% Allocation						
Retained	85.41%	85.41%				
SEU	14.59%	14.59%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	3,298	5,152	0	8,450	21.9	22
Total Incurred	3,298	5,152	0	8,450	21.9	22
% Allocation						
Retained	85.44%	85.44%				
SEU	14.56%	14.56%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,434	2,434	2,434	2,434	2,434	2,434	122	128	862	863	864	812	2,556	2,562	3,296	3,297	3,298	3,246
NLbr	1,225	1,225	1,225	1,225	1,225	1,225	901	1,941	3,764	3,695	3,927	3,927	2,126	3,166	4,989	4,920	5,152	5,152
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,658	3,658	3,658	3,658	3,658	3,658	1,023	2,069	4,626	4,558	4,791	4,739	4,681	5,727	8,284	8,216	8,449	8,397
FTE	18.7	18.7	18.7	18.7	18.7	18.7	-1.5	-1.5	3.2	3.2	3.2	2.9	17.2	17.2	21.9	21.9	21.9	21.6
Units	19	19	19	19	19	19	-2	-2	3	3	3	3	17	17	22	22	22	22

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	32	0	0	32	-1.5	-2	1-Sided Adj
Explanation:	Increase O&M support						
2026	0	901	0	901	0.0	0	1-Sided Adj
Explanation:	Increase due to System of Engagement for Spatial Assets and Engineering & Design Cloud Migration and cloud consumption. Infrastructure-as-a-Services requires managed services to sustain the platform.						
2026	90	0	0	90	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	122	901	0	1,023	-1.5	-2	
2027	32	0	0	32	-1.5	-2	1-Sided Adj
Explanation:	Increase O&M support						
2027	0	1,941	0	1,941	0.0	0	1-Sided Adj
Explanation:	Increase due to System of Engagement for Spatial Assets and Engineering & Design Cloud Migration and cloud consumption. Infrastructure-as-a-Services requires managed services to sustain the platform.						
2027	96	0	0	96	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	128	1,941	0	2,069	-1.5	-2	
2028	736	0	0	736	3.2	3	1-Sided Adj
Explanation:	Increased O&M support						
2028	0	3,764	0	3,764	0.0	0	1-Sided Adj
Explanation:	Increase due to System of Engagement and Mobile As-Built platform for Spatial Assets and Engineering & Design Cloud Migration, Licensing, and cloud consumption costs. Infrastructure-as-a-Services requires managed services to sustain the platform.						
2028	126	0	0	126	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	862	3,764	0	4,626	3.2	3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	736	0	0	736	3.2	3	1-Sided Adj
Explanation:	Increased O&M support						
2029	0	3,695	0	3,695	0.0	0	1-Sided Adj
Explanation:	Increase due to System of Engagement and Mobile As-Built platform for Spatial Assets and Engineering & Design Cloud Migration, Licensing, and cloud consumption costs. Infrastructure-as-a-Services requires managed services to sustain the platform.						
2029	127	0	0	127	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	863	3,695	0	4,558	3.2	3	
2030	736	0	0	736	3.2	3	1-Sided Adj
Explanation:	Increased O&M support						
2030	0	3,927	0	3,927	0.0	0	1-Sided Adj
Explanation:	Increase due to System of Engagement and Mobile As-Built platform for Spatial Assets and Engineering & Design Cloud Migration, Licensing, and cloud consumption costs. Infrastructure-as-a-Services requires managed services to sustain the platform.						
2030	128	0	0	128	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	864	3,927	0	4,791	3.2	3	
2031	687	0	0	687	2.9	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Increased O&M support							
2031	0	3,927	0	3,927	0.0	0	1-Sided Adj
Explanation: Increase due to System of Engagement and Mobile As-Built platform for Spatial Assets and Engineering & Design Cloud Migration, Licensing, and cloud consumption costs. Infrastructure-as-a-Services requires managed services to sustain the platform.							
2031	125	0	0	125	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	812	3,927	0	4,739	2.9	3	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,902	1,694	2,338	3,234	2,696
Non-Labor	4,566	4,655	5,418	5,178	2,379
NSE	0	0	0	0	0
Total	6,468	6,349	7,756	8,412	5,075
FTE	16.7	14.7	19.2	25.5	19.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-291	-283	-440	-753	-628
Non-Labor	-3,670	-3,296	-4,259	-3,562	-1,154
NSE	0	0	0	0	0
Total	-3,961	-3,579	-4,700	-4,315	-1,782
FTE	-2.5	-2.3	-3.7	-5.7	-4.2
Units	17	15	18	23	19
Recorded-Adjusted (Nominal \$)					
Labor	1,612	1,411	1,898	2,482	2,068
Non-Labor	895	1,358	1,159	1,616	1,225
NSE	0	0	0	0	0
Total	2,507	2,770	3,057	4,097	3,293
FTE	14.1	12.3	15.5	19.8	15.7
Units	17	15	18	23	19
Vacation & Sick (Nominal \$)					
Labor	284	238	301	398	365

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	284	238	301	398	365
FTE	2.6	2.3	2.6	3.5	3.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	317	179	148	98	0
Non-Labor	150	147	78	55	0
NSE	0	0	0	0	0
Total	467	326	225	153	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,213	1,829	2,347	2,978	2,434
Non-Labor	1,045	1,506	1,236	1,671	1,225
NSE	0	0	0	0	0
Total	3,258	3,334	3,584	4,649	3,658
FTE	16.7	14.6	18.1	23.3	18.7
Units	17	15	18	23	19

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-291	-283	-440	-753	-628
Non-Labor	-3,670	-3,296	-4,259	-3,562	-1,154
NSE	0	0	0	0	0
Total	-3,961	-3,579	-4,700	-4,315	-1,782
FTE	-2.5	-2.3	-3.7	-5.7	-4.2
Units	17	15	18	23	19

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-76	-1,525	0	-0.4	0	CCTR Transf To 2200-0306.000
Explanation:	Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.					
2021	-215	-2,146	0	-2.1	-2	CCTR Transf To 2200-0306.000
Explanation:	Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.					
2021	0	0	0	0.0	19	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	-291	-3,670	0	-2.5	17	
2022	-76	-2,022	0	-0.4	0	CCTR Transf To 2200-0306.000
Explanation: Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2022	-206	-1,274	0	-1.9	-2	CCTR Transf To 2200-0306.000
Explanation: Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2022	0	0	0	0.0	17	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	-283	-3,296	0	-2.3	15	
2023	-110	-3,468	0	-0.6	-1	CCTR Transf To 2200-0306.000
Explanation: Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2023	-330	-791	0	-3.1	-3	CCTR Transf To 2200-0306.000
Explanation: Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	22	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	-440	-4,259	0	-3.7	18	
2024	-165	-3,337	0	-0.8	-1	CCTR Transf To 2200-0306.000
Explanation: Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2024	-578	-109	0	-4.8	-5	CCTR Transf To 2200-0306.000
Explanation: Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2024	0	0	0	0.0	29	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024	0	187	0	0.0	0	CCTR Transf From 2200-2042.000
Explanation: To transfer the 2024 annual software licensing fee from cost center 2200-2042 in workpaper 2HR 011 to cost center 2200-0302 in workpaper 2200-0302.						
2024	-9	-303	0	-0.1	0	CCTR Transf To 2200-1236.001
Explanation: Transfer all costs from cost center 2200-2194 in workpaper 2200-0302 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-753	-3,562	0	-5.7	23	
2025	0	-177	0	0.0	0	CCTR Transf To 2200-1236.001
Explanation:	Transfer all costs from cost center 2200-2194 in workpaper 2200-0302 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.					
2025	0	-558	0	0.0	0	CCTR Transf To 2200-0893.000
Explanation:	Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002					
2025	-68	-521	0	-0.3	0	CCTR Transf To 2200-0306.000
Explanation:	Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.					
2025	-560	-85	0	-3.9	-4	CCTR Transf To 2200-0306.000
Explanation:	Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.					
2025	0	187	0	0.0	0	CCTR Transf From 2200-2042.000
Explanation:	To transfer the 2025 annual software licensing fee from cost center 2200-2042 in workpaper 2HR 011 to cost center 2200-0302 in workpaper 2200-0302.					
2025	0	0	0	0.0	23	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2025.					

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0302.000 - SHARED SYSTEMS AND TECHNOLOGY - ENERGY INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	-628	-1,154	0	-4.2	19	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0302.000

2025											
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0302.000	2200-0303	\$ 258,335	10%	90%			25,834	232,502			Ratio of Miles to Pipe
	2200-0308	\$ 465,826	10%	90%			46,583	419,244			Ratio of Miles to Pipe
	2200-1177	\$ 484,491	10%	90%			48,449	436,042			Ratio of Miles to Pipe
	2200-2376	\$ 536,229	10%	90%			53,623	482,606			Ratio of Miles to Pipe
	2200-2445	\$ 1,246,633	38%	62%			475,092	771,541			Other - explain
	2200-2446	\$ 114,766	10%	90%			11,477	103,290			Ratio of Miles to Pipe
Grand Total		3,106,282					661,057	2,445,225	-	-	

21.28% 78.72% 0.00% 0.00% 2025 Weighted Average

2026											
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0302.000	2200-0303	\$ 433,581	10%	90%			43,358	390,223			Ratio of Miles to Pipe
	2200-0308	\$ 514,148	10%	90%			51,415	462,734			Ratio of Miles to Pipe
	2200-1177	\$ 1,223,114	10%	90%			122,311	1,100,802			Ratio of Miles to Pipe
	2200-2376	\$ 517,526	10%	90%			51,753	465,773			Ratio of Miles to Pipe
	2200-2445	\$ 1,263,748	38%	62%			481,614	782,134			Other - explain
	2200-2446	\$ 274,331	10%	90%			27,433	246,898			Ratio of Miles to Pipe
Grand Total		4,226,447					777,884	3,448,563	-	-	

18.41% 81.59% 0.00% 0.00% 2026 Weighted Average

2027											
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0302.000	2200-0303	\$ 420,524	10%	90%			42,052	378,471			Ratio of Miles to Pipe
	2200-0308	\$ 1,312,223	10%	90%			131,222	1,181,001			Ratio of Miles to Pipe
	2200-1177	\$ 2,052,884	10%	90%			205,288	1,847,596			Ratio of Miles to Pipe
	2200-2376	\$ 1,523,756	10%	90%			152,376	1,371,380			Ratio of Miles to Pipe
	2200-2445	\$ 1,227,670	38%	62%			467,865	759,805			Other - explain
	2200-2446	\$ 447,666	10%	90%			44,767	402,899			Ratio of Miles to Pipe
Grand Total		6,984,722					1,043,570	5,941,152	-	-	

14.94% 85.06% 0.00% 0.00% 2027 Weighted Average

2028											
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0302.000	2200-0303	\$ 375,115	10%	90%			37,511	337,603			Ratio of Miles to Pipe
	2200-0308	\$ 2,640,298	10%	90%			264,030	2,376,268			Ratio of Miles to Pipe
	2200-1177	\$ 2,552,037	10%	90%			255,204	2,296,833			Ratio of Miles to Pipe
	2200-2376	\$ 795,090	10%	90%			79,509	715,581			Ratio of Miles to Pipe
	2200-2445	\$ 1,291,319	38%	62%			492,122	799,197			Other - explain
	2200-2446	\$ 139,200	10%	90%			13,920	125,280			Ratio of Miles to Pipe
Grand Total		7,793,058					1,142,296	6,650,762	-	-	

14.66% 85.34% 0.00% 0.00% 2028 Weighted Average

2029											
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0302.000	2200-0303	\$ 375,115	10%	90%			37,511	337,603			Ratio of Miles to Pipe
	2200-0308	\$ 2,770,298	10%	90%			277,030	2,493,268			Ratio of Miles to Pipe
	2200-1177	\$ 2,353,037	10%	90%			235,304	2,117,733			Ratio of Miles to Pipe
	2200-2376	\$ 795,090	10%	90%			79,509	715,581			Ratio of Miles to Pipe
	2200-2445	\$ 1,291,319	38%	62%			492,122	799,197			Other - explain
	2200-2446	\$ 139,200	10%	90%			13,920	125,280			Ratio of Miles to Pipe
Grand Total		7,724,058					1,135,396	6,588,662	-	-	

14.70% 85.30% 0.00% 0.00% 2029 Weighted Average

2030											
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0302.000	2200-0303	\$ 375,115	10%	90%			37,511	337,603			Ratio of Miles to Pipe
	2200-0308	\$ 3,070,298	10%	90%			307,030	2,763,268			Ratio of Miles to Pipe
	2200-1177	\$ 2,285,037	10%	90%			228,504	2,056,533			Ratio of Miles to Pipe
	2200-2376	\$ 795,090	10%	90%			79,509	715,581			Ratio of Miles to Pipe
	2200-2445	\$ 1,291,319	38%	62%			492,122	799,197			Other - explain
	2200-2446	\$ 139,200	10%	90%			13,920	125,280			Ratio of Miles to Pipe
Grand Total		7,956,058					1,158,596	6,797,462	-	-	

14.56% 85.44% 0.00% 0.00% 2030 Weighted Average

2031											
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0302.000	2200-0303	\$ 326,103	10%	90%			32,610	293,493			Ratio of Miles to Pipe
	2200-0308	\$ 3,070,298	10%	90%			307,030	2,763,268			Ratio of Miles to Pipe
	2200-1177	\$ 2,285,037	10%	90%			228,504	2,056,533			Ratio of Miles to Pipe
	2200-2376	\$ 795,090	10%	90%			79,509	715,581			Ratio of Miles to Pipe
	2200-2445	\$ 1,291,319	38%	62%			492,122	799,197			Other - explain
	2200-2446	\$ 139,200	10%	90%			13,920	125,280			Ratio of Miles to Pipe
Grand Total		7,907,046					1,153,694	6,753,352	-	-	
							14.59%	85.41%	0.00%	0.00%	2031 Weighted Average

Beginning of Workpaper

**2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND
PORTFOLIO GOVERNANCE**

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Activity Description:

This activity provides shared platform support for cloud and data analytics, records and document management, and sensor and operational technology (OT) systems. It enables compliance, reporting, real time monitoring, and advanced data analytics to support the safe and reliable operation of gas infrastructure. These efforts support secure, scalable platforms that integrate critical data sources for improved decision making and regulatory compliance activities.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,088	1,966	2,253	2,677	2,065	2,401	2,325	2,275	2,299	2,299	2,299
Non-Labor	5,615	3,307	3,931	3,202	1,902	2,582	2,352	3,684	3,020	3,030	3,097
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	7,703	5,273	6,185	5,879	3,967	4,983	4,677	5,959	5,319	5,329	5,396
FTE	15.5	14.0	16.0	18.6	13.8	15.8	15.2	14.9	15.0	15.0	15.0
Units	16	14	16	19	14	16	15	15	15	15	15

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

	2025 Adjusted-Recorded					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,065	1,902	0	3,967	13.8	14
Total Incurred	2,065	1,902	0	3,967	13.8	14
% Allocation						
Retained	90.31%	90.31%				
SEU	9.69%	9.69%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2027 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,325	2,352	0	4,677	15.2	15
Total Incurred	2,325	2,352	0	4,677	15.2	15
% Allocation						
Retained	90.43%	90.43%				
SEU	9.57%	9.57%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2026 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	2,401	2,582	0	4,983	15.8	16
	2,401	2,582	0	4,983	15.8	16
	90.47%	90.47%				
	9.53%	9.53%				
	0.00%	0.00%				
	0.00%	0.00%				

	2028 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	2,275	3,684	0	5,959	14.9	15
	2,275	3,684	0	5,959	14.9	15
	90.44%	90.44%				
	9.56%	9.56%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
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Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,299	3,020	0	5,319	15.0	15
Total Incurred	2,299	3,020	0	5,319	15.0	15
% Allocation						
Retained	90.36%	90.36%				
SEU	9.64%	9.64%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,299	3,097	0	5,396	15.0	15
Total Incurred	2,299	3,097	0	5,396	15.0	15
% Allocation						
Retained	90.36%	90.36%				
SEU	9.64%	9.64%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,299	3,030	0	5,329	15.0	15
Total Incurred	2,299	3,030	0	5,329	15.0	15
% Allocation						
Retained	90.36%	90.36%				
SEU	9.64%	9.64%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,065	2,065	2,065	2,065	2,065	2,065	336	260	210	234	234	234	2,401	2,325	2,275	2,299	2,299	2,299
NLbr	1,902	1,902	1,902	1,902	1,902	1,902	680	450	1,782	1,118	1,128	1,195	2,582	2,352	3,684	3,020	3,030	3,097
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,967	3,967	3,967	3,967	3,967	3,967	1,016	710	1,992	1,352	1,362	1,429	4,983	4,677	5,959	5,319	5,329	5,396
FTE	13.8	13.8	13.8	13.8	13.8	13.8	2.0	1.4	1.1	1.2	1.2	1.2	15.8	15.2	14.9	15.0	15.0	15.0
Units	14	14	14	14	14	14	2	1	1	1	1	1	16	15	15	15	15	15

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	251	0	0	251	2.0	2	1-Sided Adj
Explanation:	Increase O&M support						
2026	0	1,086	0	1,086	0.0	0	1-Sided Adj
Explanation:	Increase purchased services and cloud consumption						
2026	0	-406	0	-406	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced software maintenance and licensing						
2026	85	0	0	85	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	336	680	0	1,016	2.0	2	
2027	173	0	0	173	1.4	1	1-Sided Adj
Explanation: Increase O&M support							
2027	0	863	0	863	0.0	0	1-Sided Adj
Explanation: Increase purchased services and cloud consumption							
2027	0	-413	0	-413	0.0	0	1-Sided Adj
Explanation: Decrease due to reduced software maintenance and licensing							
2027	87	0	0	87	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	260	450	0	710	1.4	1	
2028	123	0	0	123	1.1	1	1-Sided Adj
Explanation: Increase O&M support							
2028	0	2,195	0	2,195	0.0	0	1-Sided Adj
Explanation: Increase purchased services and cloud consumption							
2028	0	-413	0	-413	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
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Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Decrease due to reduced software maintenance and licensing						
2028	87	0	0	87	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	210	1,782	0	1,992	1.1	1	
2029	145	0	0	145	1.2	1	1-Sided Adj
Explanation:	Increase O&M support						
2029	0	2,168	0	2,168	0.0	0	1-Sided Adj
Explanation:	Increase purchased services and cloud consumption						
2029	0	-1,050	0	-1,050	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced software maintenance and licensing						
2029	89	0	0	89	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	234	1,118	0	1,352	1.2	1	
2030	145	0	0	145	1.2	1	1-Sided Adj
Explanation:	Increase O&M support						
2030	0	2,178	0	2,178	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Increase purchased services and cloud consumption						
2030	0	-1,050	0	-1,050	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced software maintenance and licensing						
2030	89	0	0	89	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	234	1,128	0	1,362	1.2	1	
2031	145	0	0	145	1.2	1	1-Sided Adj
Explanation:	Decrease O&M support						
2031	0	2,245	0	2,245	0.0	0	1-Sided Adj
Explanation:	Increase purchased services and cloud consumption						
2031	0	-1,050	0	-1,050	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced software maintenance and licensing						
2031	89	0	0	89	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	234	1,195	0	1,429	1.2	1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,332	1,374	1,415	1,546	1,207
Non-Labor	2,100	1,025	1,399	984	1,010
NSE	0	0	0	0	0
Total	3,432	2,399	2,814	2,531	2,217
FTE	11.2	10.5	10.2	10.7	7.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	189	144	407	684	548
Non-Labor	2,710	1,958	2,285	2,113	892
NSE	0	0	0	0	0
Total	2,899	2,101	2,692	2,797	1,441
FTE	1.8	1.4	3.5	5.2	4.0
Units	16	14	16	19	14
Recorded-Adjusted (Nominal \$)					
Labor	1,521	1,517	1,822	2,231	1,755
Non-Labor	4,810	2,983	3,684	3,097	1,902
NSE	0	0	0	0	0
Total	6,331	4,500	5,506	5,328	3,657
FTE	13.0	11.9	13.7	15.9	11.6
Units	16	14	16	19	14
Vacation & Sick (Nominal \$)					
Labor	268	256	289	358	310

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	268	256	289	358	310
FTE	2.5	2.1	2.3	2.7	2.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	299	192	142	88	0
Non-Labor	805	324	247	105	0
NSE	0	0	0	0	0
Total	1,104	516	389	193	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,088	1,966	2,253	2,677	2,065
Non-Labor	5,615	3,307	3,931	3,202	1,902
NSE	0	0	0	0	0
Total	7,703	5,273	6,185	5,879	3,967
FTE	15.5	14.0	16.0	18.6	13.8
Units	16	14	16	19	14

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	189	144	407	684	548
Non-Labor	2,710	1,958	2,285	2,113	892
NSE	0	0	0	0	0
Total	2,899	2,101	2,692	2,797	1,441
FTE	1.8	1.4	3.5	5.2	4.0
Units	16	14	16	19	14

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	76	1,525	0	0.4	0	CCTR Transf From 2200-0302.000
Explanation:	Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.					
2021	215	2,146	0	2.1	2	CCTR Transf From 2200-0302.000
Explanation:	Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.					
2021	0	-905	0	0.0	0	CCTR Transf To 2200-0893.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Software Maintenance and License charges from cost center 2200-0302 and 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2021	0	-45	0	0.0	0	CCTR Transf To 2200-0893.000
Explanation: Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2021	0	0	0	0.0	15	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021	-102	-10	0	-0.7	-1	CCTR Transf To 2200-2137.000
Explanation: Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.						
2021 Total	189	2,710	0	1.8	16	
2022	76	2,022	0	0.4	0	CCTR Transf From 2200-0302.000
Explanation: Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2022	206	1,274	0	1.9	2	CCTR Transf From 2200-0302.000
Explanation: Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2022	-139	-41	0	-0.9	-1	CCTR Transf To 2200-2137.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
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Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.						
2022	0	-78	0	0.0	0	CCTR Transf To 2200-0893.000
Explanation: Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2022	0	-1,219	0	0.0	0	CCTR Transf To 2200-0893.000
Explanation: Transfer Software Maintenance and License charges from cost center 2200-0302 and 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2022	0	0	0	0.0	13	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	144	1,958	0	1.4	14	
2023	110	3,468	0	0.6	1	CCTR Transf From 2200-0302.000
Explanation: Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2023	330	791	0	3.1	3	CCTR Transf From 2200-0302.000
Explanation: Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2023	-33	-118	0	-0.2	0	CCTR Transf To 2200-2137.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.						
2023	0	131	0	0.0	0	CCTR Transf To 2200-0893.000
Explanation: Transfer Software Maintenance and License charges from cost center 2200-0302 and 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2023	0	-1,987	0	0.0	0	CCTR Transf To 2200-0893.000
Explanation: Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2023	0	0	0	0.0	12	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	407	2,285	0	3.5	16	
2024	165	3,337	0	0.8	1	CCTR Transf From 2200-0302.000
Explanation: Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2024	578	109	0	4.8	5	CCTR Transf From 2200-0302.000
Explanation: Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2024	-59	-16	0	-0.4	0	CCTR Transf To 2200-2137.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.						
2024	0	-1,318	0	0.0	0	CCTR Transf To 2200-0893.000
Explanation: Transfer IT Consulting charges from cost center 2200-0305 in workpaper 2200-0306 to cost center 2200-0893 in workpaper 2IT002						
2024	0	0	0	0.0	13	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	684	2,113	0	5.2	19	
2025	-80	-12	0	-0.2	0	CCTR Transf To 2200-2137.000
Explanation: Transfer all costs from cost center 2200-2253 in workpaper 2200-0306 to cost center 2200-2137 under workpaper 2IT003 to align historical costs with 2028 GRC workpaper framework.						
2025	0	110	0	0.0	0	1-Sided Adj
Explanation: Adding back one-time credits for Software Maintenance & License charges in 2025 from cost center 2200-0305 in workpaper 2200-0306; one-time credits that should not reflect in base year forecast.						
2025	68	521	0	0.3	0	CCTR Transf From 2200-0302.000
Explanation: Transfer all costs from cost center 2200-0305 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2025	560	85	0	3.9	4	CCTR Transf From 2200-0302.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0306.000 - SHARED SYSTEMS AND TECHNOLOGY - DATA PLATFORMS AND PORTFOLIO GOVERNANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-0302 in workpaper 2200-0302 to cost center 2200-0306 under workpaper 2200-0306 to align historical costs with 2028 GRC workpaper framework.						
2025	0	187	0	0.0	0	1-Sided Adj
Explanation: Adding back one-time credits for IT Consulting charges in 2025 from cost center 2200-0305 in workpaper 2200-0306; one-time credits that should not reflect in base year forecast.						
2025	0	0	0	0.0	10	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025 Total	548	892	0	4.0	14	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0306.000

2025											
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0306.000	2200-0302	\$ 645,679	10%	90%			64,568	581,111			Ratio of Miles to Pipe
	2200-0305	\$ 1,376,070	10%	90%			137,607	1,238,463			Ratio of Miles to Pipe
	2200-0306	\$ 1,064,352	9%	91%			95,792	968,561			Ratio of Miles to Pipe
	2200-2494	\$ 1,128,781	10%	90%			110,282	1,018,499			LAN ID's
Grand Total		4,214,882					408,248	3,806,634	-	-	

9.69% 90.31% 0.00% 0.00% 2025 Weighted Average

2026											
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0306.000	2200-0302	\$ 314,790	10%	90%			31,479	283,311			Ratio of Miles to Pipe
	2200-0305	\$ 855,563	10%	90%			85,556	770,007			Ratio of Miles to Pipe
	2200-0306	\$ 1,774,743	9%	91%			159,727	1,615,017			Ratio of Miles to Pipe
	2200-2494	\$ 1,646,607	10%	90%			160,874	1,485,734			LAN ID's
Grand Total		4,591,703					437,636	4,154,068	-	-	

9.53% 90.47% 0.00% 0.00% 2026 Weighted Average

2027											
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0306.000	2200-0302	\$ 303,107	10%	90%			30,311	272,796			Ratio of Miles to Pipe
	2200-0305	\$ 719,236	10%	90%			71,924	647,312			Ratio of Miles to Pipe
	2200-0306	\$ 1,434,920	9%	91%			129,143	1,305,777			Ratio of Miles to Pipe
	2200-2494	\$ 1,822,834	10%	90%			178,091	1,644,743			LAN ID's
Grand Total		4,280,097					409,468	3,870,629	-	-	

9.57% 90.43% 0.00% 0.00% 2027 Weighted Average

2028											
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0306.000	2200-0302	\$ 298,183	10%	90%			29,818	268,365			Ratio of Miles to Pipe
	2200-0305	\$ 1,253,801	10%	90%			125,380	1,128,421			Ratio of Miles to Pipe
	2200-0306	\$ 2,000,575	9%	91%			180,052	1,820,523			Ratio of Miles to Pipe
	2200-2494	\$ 2,009,983	10%	90%			196,375	1,813,608			LAN ID's
Grand Total		5,562,543					531,626	5,030,917	-	-	
							9.56%	90.44%	0.00%	0.00%	2028 Weighted Average
2029											
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0306.000	2200-0302	\$ 298,183	10%	90%			29,818	268,365			Ratio of Miles to Pipe
	2200-0305	\$ 1,253,801	10%	90%			125,380	1,128,421			Ratio of Miles to Pipe
	2200-0306	\$ 1,302,472	9%	91%			117,222	1,185,250			Ratio of Miles to Pipe
	2200-2494	\$ 2,064,972	10%	90%			201,748	1,863,224			LAN ID's
Grand Total		4,919,428					474,169	4,445,259	-	-	
							9.64%	90.36%	0.00%	0.00%	2029 Weighted Average
2030											
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0306.000	2200-0302	\$ 298,183	10%	90%			29,818	268,365			Ratio of Miles to Pipe
	2200-0305	\$ 1,253,801	10%	90%			125,380	1,128,421			Ratio of Miles to Pipe
	2200-0306	\$ 1,302,472	9%	91%			117,222	1,185,250			Ratio of Miles to Pipe
	2200-2494	\$ 2,142,006	10%	90%			209,274	1,932,732			LAN ID's
Grand Total		4,996,462					481,695	4,514,767	-	-	
							9.64%	90.36%	0.00%	0.00%	2030 Weighted Average

2031											
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0306.000	2200-0302	\$ 298,183	10%	90%			29,818	268,365			Ratio of Miles to Pipe
	2200-0305	\$ 1,253,801	10%	90%			125,380	1,128,421			Ratio of Miles to Pipe
	2200-0306	\$ 1,302,472	9%	91%			117,222	1,185,250			Ratio of Miles to Pipe
	2200-2494	\$ 2,142,006	10%	90%			209,274	1,932,732			LAN ID's
Grand Total		4,996,462					481,695	4,514,767	-	-	
							9.64%	90.36%	0.00%	0.00%	2031 Weighted Average

Beginning of Workpaper

2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Activity Description:

This activity includes shared costs for maintaining customer facing systems that manage billing, scheduling, and contract administration across multiple business units. It supports reliable operation of platforms that process customer transactions, coordinate service schedules, and maintain contractual agreements. These shared efforts support accurate billing, timely service delivery, and compliance with regulatory and customer requirements.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,144	849	864	1,335	1,456	1,715	1,482	1,484	1,173	1,173	1,173
Non-Labor	534	326	426	1,354	1,478	1,799	1,801	2,008	1,876	1,697	1,697
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,678	1,175	1,290	2,689	2,934	3,514	3,283	3,492	3,049	2,870	2,870
FTE	6.6	5.1	4.7	7.5	8.1	11.0	9.5	9.5	7.4	7.4	7.4
Units	7	5	5	8	8	11	10	10	7	7	7

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,456	1,478	0	2,934	8.1	8
Total Incurred	1,456	1,478	0	2,934	8.1	8
% Allocation						
Retained	91.88%	91.88%				
SEU	8.12%	8.12%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,482	1,801	0	3,283	9.5	10
Total Incurred	1,482	1,801	0	3,283	9.5	10
% Allocation						
Retained	91.30%	91.30%				
SEU	8.70%	8.70%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,715	1,799	0	3,514	11.0	11
	1,715	1,799	0	3,514	11.0	11
% Allocation						
	91.54%	91.54%				
	8.46%	8.46%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,484	2,008	0	3,492	9.5	10
	1,484	2,008	0	3,492	9.5	10
% Allocation						
	91.21%	91.21%				
	8.79%	8.79%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,173	1,876	0	3,049	7.4	7
Total Incurred	1,173	1,876	0	3,049	7.4	7
% Allocation						
Retained	91.40%	91.40%				
SEU	8.60%	8.60%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,173	1,697	0	2,870	7.4	7
Total Incurred	1,173	1,697	0	2,870	7.4	7
% Allocation						
Retained	91.50%	91.50%				
SEU	8.50%	8.50%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,173	1,697	0	2,870	7.4	7
Total Incurred	1,173	1,697	0	2,870	7.4	7
% Allocation						
Retained	91.50%	91.50%				
SEU	8.50%	8.50%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,456	1,456	1,456	1,456	1,456	1,456	259	26	28	-283	-283	-283	1,715	1,482	1,484	1,173	1,173	1,173
NLbr	1,478	1,478	1,478	1,478	1,478	1,478	321	323	530	398	219	219	1,799	1,801	2,008	1,876	1,697	1,697
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,934	2,934	2,934	2,934	2,934	2,934	580	349	558	115	-64	-64	3,514	3,283	3,492	3,049	2,870	2,870
FTE	8.1	8.1	8.1	8.1	8.1	8.1	2.9	1.4	1.4	-0.7	-0.7	-0.7	11.0	9.5	9.5	7.4	7.4	7.4
Units	8	8	8	8	8	8	3	2	2	-1	-1	-1	11	10	10	7	7	7

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	-589	0	-589	0.0	0	1-Sided Adj
Explanation:	Decrease resulting from reduced contract labor due to the implementation of managed services						
2026	0	910	0	910	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2026	199	0	0	199	2.9	3	1-Sided Adj
Explanation:	Increase O&M support						
2026	60	0	0	60	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	259	321	0	580	2.9	3	
2027	0	-1,336	0	-1,336	0.0	0	1-Sided Adj
Explanation: Decrease resulting from reduced contract labor due to the implementation of managed services							
2027	0	1,659	0	1,659	0.0	0	1-Sided Adj
Explanation: Increase due to implementing managed services							
2027	-29	0	0	-29	1.4	2	1-Sided Adj
Explanation: Reduced O&M support by utilizing managed services							
2027	55	0	0	55	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	26	323	0	349	1.4	2	
2028	0	-1,372	0	-1,372	0.0	0	1-Sided Adj
Explanation: Decrease resulting from reduced contract labor due to the implementation of managed services							
2028	0	1,902	0	1,902	0.0	0	1-Sided Adj
Explanation: Increase due to implementing managed services							
2028	-29	0	0	-29	1.4	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reduced O&M support by utilizing managed services							
2028	57	0	0	57	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	28	530	0	558	1.4	2	
2029	-328	0	0	-328	-0.7	-1	1-Sided Adj
Explanation: Reduced O&M support by utilizing managed services							
2029	0	-1,372	0	-1,372	0.0	0	1-Sided Adj
Explanation: Decrease resulting from reduced contract labor due to the implementation of managed services							
2029	0	1,770	0	1,770	0.0	0	1-Sided Adj
Explanation: Increase due to implementing managed services							
2029	45	0	0	45	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	-283	398	0	115	-0.7	-1	
2030	-328	0	0	-328	-0.7	-1	1-Sided Adj
Explanation: Reduced O&M support by utilizing managed services							
2030	0	-1,372	0	-1,372	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Decrease resulting from reduced contract labor due to the implementation of managed services						
2030	0	1,591	0	1,591	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2030	45	0	0	45	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-283	219	0	-64	-0.7	-1	
2031	-328	0	0	-328	-0.7	-1	1-Sided Adj
Explanation:	Reduced O&M support by utilizing managed services						
2031	0	-1,372	0	-1,372	0.0	0	1-Sided Adj
Explanation:	Decrease resulting from reduced contract labor due to the implementation of managed services						
2031	0	1,591	0	1,591	0.0	0	1-Sided Adj
Explanation:	Increase due to implementing managed services						
2031	45	0	0	45	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	-283	219	0	-64	-0.7	-1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,926	1,524	1,783	1,765	1,822
Non-Labor	1,448	2,810	2,243	2,126	2,239
NSE	0	0	0	0	0
Total	3,374	4,334	4,026	3,891	4,061
FTE	16.4	12.3	14.0	13.2	11.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-1,093	-868	-1,084	-653	-585
Non-Labor	-991	-2,516	-1,845	-816	-761
NSE	0	0	0	0	0
Total	-2,084	-3,384	-2,929	-1,469	-1,346
FTE	-10.8	-8.0	-10.0	-6.8	-5.1
Units	7	5	5	8	8
Recorded-Adjusted (Nominal \$)					
Labor	833	656	699	1,112	1,237
Non-Labor	457	294	399	1,309	1,478
NSE	0	0	0	0	0
Total	1,290	950	1,097	2,422	2,715
FTE	5.5	4.3	4.0	6.4	6.8
Units	7	5	5	8	8
Vacation & Sick (Nominal \$)					
Labor	147	111	111	179	219

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	147	111	111	179	219
FTE	1.1	0.8	0.7	1.1	1.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	164	83	54	44	0
Non-Labor	77	32	27	45	0
NSE	0	0	0	0	0
Total	240	115	81	88	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,144	849	864	1,335	1,456
Non-Labor	534	326	426	1,354	1,478
NSE	0	0	0	0	0
Total	1,678	1,175	1,290	2,689	2,934
FTE	6.6	5.1	4.7	7.5	8.1
Units	7	5	5	8	8

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-1,093	-868	-1,084	-653	-585
Non-Labor	-991	-2,516	-1,845	-816	-761
NSE	0	0	0	0	0
Total	-2,084	-3,384	-2,929	-1,469	-1,346
FTE	-10.8	-8.0	-10.0	-6.8	-5.1
Units	7	5	5	8	8

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-1,156	-1,433	0	-10.9	-11	CCTR Transf To 2200-2449.000
Explanation: Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2021	-572	-12	0	-4.5	-5	CCTR Transf To 2200-2405.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2021	635	454	0	4.6	5	CCTR Transf To 2200-2451.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.						
2021	0	0	0	0.0	18	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	-1,093	-991	0	-10.8	7	
2022	-850	-2,747	0	-7.4	-7	CCTR Transf To 2200-2449.000
Explanation: Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2022	-486	-60	0	-3.9	-4	CCTR Transf To 2200-2405.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2022	0	0	0	0.0	13	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022	468	291	0	3.3	3	CCTR Transf To 2200-2451.000
Explanation: Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.						
2022 Total	-868	-2,516	0	-8.0	5	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-1,020	-2,127	0	-8.9	-9	CCTR Transf To 2200-2449.000
Explanation:	Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2023	-461	-78	0	-3.7	-4	CCTR Transf To 2200-2405.000
Explanation:	Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2023	0	0	0	0.0	15	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2023.					
2023	396	360	0	2.6	3	CCTR Transf To 2200-2451.000
Explanation:	Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.					
2023 Total	-1,084	-1,845	0	-10.0	5	
2024	-913	-2,045	0	-7.8	-8	CCTR Transf To 2200-2449.000
Explanation:	Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					
2024	-448	-27	0	-3.5	-4	CCTR Transf To 2200-2405.000
Explanation:	Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	15	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024	708	1,256	0	4.5	5	CCTR Transf To 2200-2451.000
Explanation: Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.						
2024 Total	-653	-816	0	-6.8	8	
2025	-921	-2,002	0	-6.9	-7	CCTR Transf To 2200-2449.000
Explanation: Transfer all costs from cost center 2200-0343 in workpaper 2200-0343 to cost center 2200-2449 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2025	-432	-99	0	-2.9	-3	CCTR Transf To 2200-2405.000
Explanation: Transfer all costs from cost center 2200-2395 in workpaper 2200-0343 to cost center 2200-2405 under workpaper 2IT004 to align historical costs with 2028 GRC workpaper framework.						
2025	768	1,339	0	4.7	5	CCTR Transf To 2200-2451.000
Explanation: Transfer all costs from cost center 2200-2451 in workpaper 2IT004 to cost center 2200-0343 under workpaper 2200-0343 to align historical costs with 2028 GRC workpaper framework.						
2025	0	0	0	0.0	13	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0343.000 - SHARED SYSTEMS AND TECHNOLOGY - CUSTOMER SERVICES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	-585	-761	0	-5.1	8	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0343.000

2025											
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0343.000	2200-2418	\$ 603,524	2%	98%			9,294	594,229			Weighted Avg. of Dept. Allocations P/Y Dept. Activity Study
	2200-2451	\$ 2,111,508	10%	90%			211,151	1,900,358			
Grand Total		2,715,032					220,445	2,494,587	-	-	
							8.12%	91.88%	0.00%	0.00%	2025 Weighted Average
2026											
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0343.000	2200-2418	\$ 590,375	2%	98%			9,092	581,283			Weighted Avg. of Dept. Allocations P/Y Dept. Activity Study
	2200-2451	\$ 2,643,650	10%	90%			264,365	2,379,285			
Grand Total		3,234,025					273,457	2,960,569	-	-	
							8.46%	91.54%	0.00%	0.00%	2026 Weighted Average
2027											
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0343.000	2200-2418	\$ 461,323	2%	98%			7,104	454,219			Weighted Avg. of Dept. Allocations P/Y Dept. Activity Study
	2200-2451	\$ 2,547,093	10%	90%			254,709	2,292,384			
Grand Total		3,008,416					261,814	2,746,602	-	-	
							8.70%	91.30%	0.00%	0.00%	2027 Weighted Average
2028											
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0343.000	2200-2418	\$ 461,323	2%	98%			7,104	454,219			Weighted Avg. of Dept. Allocations P/Y Dept. Activity Study
	2200-2451	\$ 2,754,459	10%	90%			275,446	2,479,013			
Grand Total		3,215,781					282,550	2,933,231	-	-	
							8.79%	91.21%	0.00%	0.00%	2028 Weighted Average
2029											
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0343.000	2200-2418	\$ 461,323	2%	98%			7,104	454,219			Weighted Avg. of Dept. Allocations P/Y Dept. Activity Study
	2200-2451	\$ 2,324,261	10%	90%			232,426	2,091,835			
Grand Total		2,785,584					239,530	2,546,054	-	-	
							8.60%	91.40%	0.00%	0.00%	2029 Weighted Average

2030											
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0343.000	2200-2418	\$ 461,323	2%	98%			7,104	454,219			Weighted Avg. of Dept. Allocations P/Y Dept. Activity Study
	2200-2451	\$ 2,144,913	10%	90%			214,491	1,930,422			
Grand Total		2,606,236					221,596	2,384,640	-	-	
							8.50%	91.50%	0.00%	0.00%	2030 Weighted Average
2031											
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0343.000	2200-2418	\$ 461,323	2%	98%			7,104	454,219			Weighted Avg. of Dept. Allocations P/Y Dept. Activity Study
	2200-2451	\$ 2,144,913	10%	90%			214,491	1,930,422			
Grand Total		2,606,236					221,596	2,384,640	-	-	
							8.50%	91.50%	0.00%	0.00%	2031 Weighted Average

Beginning of Workpaper
2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Activity Description:

This activity includes shared Information Technology (IT) applications costs that represent labor and non-labor for technology systems where costs are shared between multiple business units and support all other company-specific activities. The types of systems supported in this area include SCG financial and human resource systems, portfolio management services, communications and digital operations, and cloud services.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	291	737	605	473	200	388	362	362	362	362	362
Non-Labor	771	5,366	6,262	5,996	4,140	2,865	3,638	4,116	1,830	1,762	1,762
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,062	6,103	6,868	6,469	4,341	3,253	4,000	4,478	2,192	2,124	2,124
FTE	2.1	4.8	3.9	3.1	1.2	2.5	2.4	2.4	2.4	2.4	2.4
Units	2	5	4	3	1	3	2	2	2	2	2

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	200	4,140	0	4,340	1.2	1
Total Incurred	200	4,140	0	4,340	1.2	1
% Allocation						
Retained	55.37%	55.37%				
SEU	43.40%	43.40%				
CORP	0.88%	0.88%				
Unreg	0.35%	0.35%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	362	3,638	0	4,000	2.4	2
Total Incurred	362	3,638	0	4,000	2.4	2
% Allocation						
Retained	55.32%	55.32%				
SEU	43.15%	43.15%				
CORP	1.14%	1.14%				
Unreg	0.39%	0.39%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	388	2,865	0	3,253	2.5	3
	388	2,865	0	3,253	2.5	3
	55.39%	55.39%				
	42.73%	42.73%				
	1.40%	1.40%				
	0.48%	0.48%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	362	4,116	0	4,478	2.4	2
	362	4,116	0	4,478	2.4	2
	55.28%	55.28%				
	43.35%	43.35%				
	1.02%	1.02%				
	0.35%	0.35%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	362	1,830	0	2,192	2.4	2
Total Incurred	362	1,830	0	2,192	2.4	2
% Allocation						
Retained	55.60%	55.60%				
SEU	41.60%	41.60%				
CORP	2.10%	2.10%				
Unreg	0.70%	0.70%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	362	1,762	0	2,124	2.4	2
Total Incurred	362	1,762	0	2,124	2.4	2
% Allocation						
Retained	55.64%	55.64%				
SEU	41.54%	41.54%				
CORP	2.08%	2.08%				
Unreg	0.74%	0.74%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	362	1,762	0	2,124	2.4	2
Total Incurred	362	1,762	0	2,124	2.4	2
% Allocation						
Retained	55.64%	55.64%				
SEU	41.54%	41.54%				
CORP	2.08%	2.08%				
Unreg	0.74%	0.74%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	200	200	200	200	200	200	188	162	162	162	162	162	388	362	362	362	362	362
NLbr	4,140	4,140	4,140	4,140	4,140	4,140	-1,275	-502	-24	-2,310	-2,378	-2,378	2,865	3,638	4,116	1,830	1,762	1,762
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,341	4,341	4,341	4,341	4,341	4,341	-1,087	-340	138	-2,148	-2,216	-2,216	3,254	4,001	4,479	2,193	2,125	2,125
FTE	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.2	2.5	2.4	2.4	2.4	2.4	2.4
Units	1	1	1	1	1	1	2	1	1	1	1	1	3	2	2	2	2	2

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	174	0	0	174	1.3	2	1-Sided Adj
Explanation:	Increase O&M support						
2026	0	741	0	741	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2026	0	-2,016	0	-2,016	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced material software and contract labor and support services and computer software maintenance and license.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	188	-1,275	0	-1,087	1.3	2	
2027	148	0	0	148	1.2	1	1-Sided Adj
Explanation:	Increase O&M support						
2027	0	1,794	0	1,794	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2027	0	-2,296	0	-2,296	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced material software and contract labor and support services and computer software maintenance and license.						
2027	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	162	-502	0	-340	1.2	1	
2028	148	0	0	148	1.2	1	1-Sided Adj
Explanation:	Increase O&M support						
2028	0	2,272	0	2,272	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2028	0	-2,296	0	-2,296	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced material software and contract labor and support services and computer software maintenance and license.						
2028	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	162	-24	0	138	1.2	1	
2029	148	0	0	148	1.2	1	1-Sided Adj
Explanation:	Increase O&M support						
2029	0	186	0	186	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2029	0	-2,496	0	-2,496	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced material software and contract labor and support services and computer software maintenance and license.						
2029	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	162	-2,310	0	-2,148	1.2	1	
2030	148	0	0	148	1.2	1	1-Sided Adj
Explanation:	Increase O&M support						
2030	0	118	0	118	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2030	0	-2,496	0	-2,496	0.0	0	1-Sided Adj
Explanation:	Decrease due to reduced material software and contract labor and support services and computer software maintenance and license.						
2030	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	162	-2,378	0	-2,216	1.2	1	
2031	148	0	0	148	1.2	1	1-Sided Adj
Explanation:	Increase O&M support						
2031	0	118	0	118	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2031	0	-2,496	0	-2,496	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Decrease due to reduced material software and contract labor and support services and computer software maintenance and license.							
2031	14	0	0	14	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	162	-2,378	0	-2,216	1.2	1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	212	569	490	394	179
Non-Labor	660	4,841	5,868	5,799	5,968
NSE	0	0	0	0	0
Total	873	5,409	6,358	6,193	6,147
FTE	1.8	4.1	3.3	2.6	1.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-9
Non-Labor	0	0	0	0	-1,828
NSE	0	0	0	0	0
Total	0	0	0	0	-1,836
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	5	4	3	1
Recorded-Adjusted (Nominal \$)					
Labor	212	569	490	394	170
Non-Labor	660	4,841	5,868	5,799	4,140
NSE	0	0	0	0	0
Total	873	5,409	6,358	6,193	4,311
FTE	1.8	4.1	3.3	2.6	1.0
Units	2	5	4	3	1
Vacation & Sick (Nominal \$)					
Labor	37	96	78	63	30

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	37	96	78	63	30
FTE	0.3	0.7	0.6	0.5	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	42	72	38	16	0
Non-Labor	110	525	394	197	0
NSE	0	0	0	0	0
Total	152	597	432	213	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	291	737	605	473	200
Non-Labor	771	5,366	6,262	5,996	4,140
NSE	0	0	0	0	0
Total	1,062	6,103	6,868	6,469	4,341
FTE	2.1	4.8	3.9	3.1	1.2
Units	2	5	4	3	1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-9
Non-Labor	0	0	0	0	-1,828
NSE	0	0	0	0	0
Total	0	0	0	0	-1,836
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	5	4	3	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	5	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	0	0	0	0.0	5	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-0943.000 - SHARED IT - OPERATIONAL APPLICATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	0	0	0	0.0	3	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025	-9	-1,828	0	0.0	0	CCTR Transf To 2200-1088.000
Explanation: Transfer all costs from cost center 2200-1088 in workpaper 2200-0943 to cost center 2200-1088 under workpaper 2200-1088 to align historical costs with 2028 GRC workpaper framework.						
2025 Total	-9	-1,828	0	0.0	1	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0943.000

2025												
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0943.000	2200-0943	\$ 541,874	33%	58%	6%	3%	178,331	316,183	32,241	15,118	Weighted Avg. of Dept. Allocations	
	2200-0947	\$ 3,570,015	45%	55%	0%	0%	1,605,793	1,964,222	-	-	Weighted Avg. of Dept. Allocations	
	2200-2272	\$ 91,861	44%	53%	3%	0%	40,134	49,100	2,627	-	LAN ID's	
	2200-2444	\$ 106,874	44%	53%	3%	0%	46,693	57,124	3,057	-	LAN ID's	
Grand Total		4,310,625					1,870,951	2,386,630	37,925	15,118		
							43.40%	55.37%	0.88%	0.35%	2025 Weighted Average	

2026												
Workpaper	Cost Center		2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0943.000	2200-0943	\$	554,452	33%	58%	6%	3%	182,470	323,523	32,990	15,469	Weighted Avg. of Dept. Allocations
	2200-0947	\$	2,234,968	45%	55%	0%	0%	1,005,289	1,229,679	-	-	Weighted Avg. of Dept. Allocations
	2200-2272	\$	161,108	44%	53%	3%	0%	70,388	86,112	4,608	-	LAN ID's
	2200-2444	\$	258,771	44%	53%	3%	0%	113,057	138,313	7,401	-	LAN ID's
Grand Total			3,209,299					1,371,204	1,777,628	44,998	15,469	
								42.73%	55.39%	1.40%	0.48%	2026 Weighted Average

2027												
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0943.000	2200-0943	\$ 554,452	33%	58%	6%	3%	182,470	323,523	32,990	15,469	Weighted Avg. of Dept. Allocations	
	2200-0947	\$ 2,974,270	45%	55%	0%	0%	1,337,827	1,636,443	-	-	Weighted Avg. of Dept. Allocations	
	2200-2272	\$ 150,792	44%	53%	3%	0%	65,881	80,598	4,313	-	LAN ID's	
	2200-2444	\$ 277,584	44%	53%	3%	0%	121,277	148,369	7,939	-	LAN ID's	
Grand Total		3,957,099					1,707,455	2,188,933	45,241	15,469		
							43.15%	55.32%	1.14%	0.39%	2027 Weighted Average	

2028												
Workpaper	Cost Center		2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0943.000	2200-0943	\$	554,452	33%	58%	6%	3%	182,470	323,523	32,990	15,469	Weighted Avg. of Dept. Allocations
	2200-0947	\$	3,452,036	45%	55%	0%	0%	1,552,726	1,899,310	-	-	Weighted Avg. of Dept. Allocations
	2200-2272	\$	150,792	44%	53%	3%	0%	65,881	80,598	4,313	-	LAN ID's
	2200-2444	\$	277,584	44%	53%	3%	0%	121,277	148,369	7,939	-	LAN ID's
Grand Total			4,434,865					1,922,354	2,451,800	45,241	15,469	
								43.35%	55.28%	1.02%	0.35%	2028 Weighted Average

2029												
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0943.000	2200-0943	\$ 554,452	33%	58%	6%	3%	182,470	323,523	32,990	15,469	Weighted Avg. of Dept. Allocations	
	2200-0947	\$ 1,165,765	45%	55%	0%	0%	524,361	641,404	-	-	Weighted Avg. of Dept. Allocations	
	2200-2272	\$ 150,792	44%	53%	3%	0%	65,881	80,598	4,313	-	LAN ID's	
	2200-2444	\$ 277,584	44%	53%	3%	0%	121,277	148,369	7,939	-	LAN ID's	
Grand Total		2,148,594					893,989	1,193,894	45,241	15,469		
							41.6%	55.6%	2.1%	0.7%	2029 Weighted Average	

2030												
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0943.000	2200-0943	\$ 554,452	33%	58%	6%	3%	182,470	323,523	32,990	15,469	Weighted Avg. of Dept. Allocations	
	2200-0947	\$ 1,165,765	45%	55%	0%	0%	524,361	641,404	-	-	Weighted Avg. of Dept. Allocations	
	2200-2272	\$ 150,792	44%	53%	3%	0%	65,881	80,598	4,313	-	LAN ID's	
	2200-2444	\$ 209,619	44%	53%	3%	0%	91,583	112,041	5,995	-	LAN ID's	
Grand Total		2,080,628					864,295	1,157,566	43,298	15,469		
							41.54%	55.64%	2.08%	0.74%	2030 Weighted Average	

2031												
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0943.000	2200-0943	\$	554,452	33%	58%	6%	3%	182,470	323,523	32,990	15,469	Weighted Avg. of Dept. Allocations
	2200-0947	\$	1,165,765	45%	55%	0%	0%	524,361	641,404	-	-	Weighted Avg. of Dept. Allocations
	2200-2272	\$	150,792	44%	53%	3%	0%	65,881	80,598	4,313	-	LAN ID's
	2200-2444	\$	209,619	44%	53%	3%	0%	91,583	112,041	5,995	-	LAN ID's
Grand Total			2,080,628					864,295	1,157,566	43,298	15,469	
							41.54%	55.64%	2.08%	0.74%	2031 Weighted Average	

Beginning of Workpaper
2200-1088.000 - SAP Migration Phase 1A

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Activity Description:

This activity includes shared Information Technology (IT) support costs that represent labor and non-labor for SAP and Edge system where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. The types of systems supported in this area include primarily SAP platform costs .

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	56	0	0	0	0	0	0
Non-Labor	0	0	0	831	1,933	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	831	1,988	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	56	1,933	0	1,989	0.2	0
Total Incurred	56	1,933	0	1,989	0.2	0
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	53.00%	53.00%				
SEU	44.00%	44.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	53.00%	53.00%				
	44.00%	44.00%				
	3.00%	3.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	53.00%	53.00%				
	44.00%	44.00%				
	3.00%	3.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	53.00%	53.00%				
SEU	44.00%	44.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	53.00%	53.00%				
SEU	44.00%	44.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	53.00%	53.00%				
	44.00%	44.00%				
	3.00%	3.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	56	56	56	56	56	56	-56	-56	-56	-56	-56	-56	0	0	0	0	0	0
NLbr	1,933	1,933	1,933	1,933	1,933	1,933	-1,933	-1,933	-1,933	-1,933	-1,933	-1,933	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,988	1,988	1,988	1,988	1,988	1,988	-1,989	-1,989	-1,989	-1,989	-1,989	-1,989	-1	-1	-1	-1	-1	-1
FTE	0.2	0.2	0.2	0.2	0.2	0.2	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-56	-1,933	0	-1,989	-0.2	0	1-Sided Adj
Explanation: No cost forecasted for 2026-2031							
2026 Total	-56	-1,933	0	-1,989	-0.2	0	
2027	-56	-1,933	0	-1,989	-0.2	0	1-Sided Adj
Explanation: No cost forecasted for 2026-2031							
2027 Total	-56	-1,933	0	-1,989	-0.2	0	
2028	-56	-1,933	0	-1,989	-0.2	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: No cost forecasted for 2026-2031							
2028 Total	-56	-1,933	0	-1,989	-0.2	0	
2029	-56	-1,933	0	-1,989	-0.2	0	1-Sided Adj
Explanation: No cost forecasted for 2026-2031							
2029 Total	-56	-1,933	0	-1,989	-0.2	0	
2030	-56	-1,933	0	-1,989	-0.2	0	1-Sided Adj
Explanation: No cost forecasted for 2026-2031							
2030 Total	-56	-1,933	0	-1,989	-0.2	0	
2031	-56	-1,933	0	-1,989	-0.2	0	1-Sided Adj
Explanation: No cost forecasted for 2026-2031							
2031 Total	-56	-1,933	0	-1,989	-0.2	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	47
Non-Labor	0	0	0	804	1,933
NSE	0	0	0	0	0
Total	0	0	0	804	1,980
FTE	0.0	0.0	0.0	0.0	0.2
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	47
Non-Labor	0	0	0	804	1,933
NSE	0	0	0	0	0
Total	0	0	0	804	1,980
FTE	0.0	0.0	0.0	0.0	0.2
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	8

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	8
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	27	0
NSE	0	0	0	0	0
Total	0	0	0	27	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	56
Non-Labor	0	0	0	831	1,933
NSE	0	0	0	0	0
Total	0	0	0	831	1,988
FTE	0.0	0.0	0.0	0.0	0.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	47
Non-Labor	0	0	0	804	1,933
NSE	0	0	0	0	0
Total	0	0	0	804	1,980
FTE	0.0	0.0	0.0	0.0	0.2
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024	0	804	0	0.0	0	CCTR Transf From 2200-1141.000

Explanation: Transfer all costs from cost center 2200-1141 in workpaper 2IT005 to cost center 2200-1088 under workpaper 2200-1088 to align historical costs with 2028 GRC workpaper framework.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1088.000 - SAP Migration Phase 1A
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	804	0	0.0	0	
2025	9	1,828	0	0.0	0	CCTR Transf From 2200-0943.000
Explanation:	Transfer all costs from cost center 2200-1088 in workpaper 2200-0943 to cost center 2200-1088 under workpaper 2200-1088 to align historical costs with 2028 GRC workpaper framework.					
2025	39	105	0	0.2	0	CCTR Transf From 2200-1141.000
Explanation:	Transfer all costs from cost center 2200-1141 in workpaper 2IT005 to cost center 2200-1088 under workpaper 2200-1088 to align historical costs with 2028 GRC workpaper framework.					
2025 Total	47	1,933	0	0.2	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-1088.000

2025											
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-1088.000	2200-1088	\$ 143,719	44%	53%	3%		62,791	76,818	4,110	-	LAN ID's
	2200-1141	\$ 1,836,292	44%	53%	3%		802,276	981,498	52,518	-	LAN ID's
Grand Total		1,980,011					865,067	1,058,316	56,628	-	
							43.69%	53.45%	2.86%		2025 Weighted Average

2026											
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-1088.000	2200-1088	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
	2200-1141	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
Grand Total		-					-	-	-	-	
			44%	53%	3%						2026 Weighted Average

2027											
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-1088.000	2200-1088	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
	2200-1141	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
Grand Total		-					-	-	-	-	
			44%	53%	3%						2027 Weighted Average

2028											
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-1088.000	2200-1088	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
	2200-1141	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
Grand Total		-					-	-	-	-	
			44%	53%	3%						2028 Weighted Average

2029											
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-1088.000	2200-1088	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
	2200-1141	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
Grand Total		-					-	-	-	-	
			44%	53%	3%	2029 Weighted Average					

2030											
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-1088.000	2200-1088	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
	2200-1141	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
Grand Total		-					-	-	-	-	
			44%	53%	3%	2030 Weighted Average					

2031											
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-1088.000	2200-1088	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
	2200-1141	\$ -	44%	53%	3%		-	-	-	-	LAN ID's
Grand Total		-					-	-	-	-	
			44%	53%	3%	2031 Weighted Average					

Beginning of Workpaper
2200-1236.001 - Work Management Program Next Generation

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Activity Description:

This activity includes shared Information Technology (IT) support costs that represent labor and non-labor for the Work Management Program Next Generation project (WMPNG). WMPNG is a technology enhancement focused on replacing unsupported legacy systems and establishing a unified, digital-first foundation for work and asset management.

The Work Management Program Next Generation project addresses the replacement and upgrades of aging and obsolete work management systems while assessing the broader need for improved technology and data alignment across Distribution, Transmission, and Storage. Currently, Gas Distribution and Transmission & Storage operate separate Enterprise Asset Management (EAM) and Field Workforce Management (FWM) systems. EAM systems support recordkeeping for asset information and the management of compliance-driven maintenance, inspections, repairs, and construction activities. FWM systems support the scheduling, dispatching, and execution of work in the field. These systems are end of life, and the concurrent need for replacement creates an opportunity to establish a simplified and standardized technology and data foundation across Energy Infrastructure. This common foundation will enable a unified view of work, assets, and resources, and a better position for the company to support the vision of delivering safe, reliable, and affordable energy.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment, or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations. Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations.

Non-Labor - Base YR Rec

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

The Project's non-labor costs include facility leasing expenses, as well as hardware and software needed to support implementation activities across the project lifecycle. This category also covers vendor services for OCM, training, communications, managed services, and surge staffing to support readiness efforts.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	20	0	0	0	106	140	140	140
Non-Labor	0	0	0	360	264	4,116	8,893	3,078	5,437	6,436	8,314
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	380	264	4,116	8,893	3,184	5,577	6,576	8,454
FTE	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.7	0.9	0.9	0.9
Units	0	0	0	0	0	0	0	1	1	1	1

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	264	0	264	0.0	0
Total Incurred	0	264	0	264	0.0	0
% Allocation						
Retained	90.00%	90.00%				
SEU	10.00%	10.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	8,893	0	8,893	0.0	0
Total Incurred	0	8,893	0	8,893	0.0	0
% Allocation						
Retained	90.00%	90.00%				
SEU	10.00%	10.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	4,116	0	4,116	0.0	0
	0	4,116	0	4,116	0.0	0
% Allocation						
	90.00%	90.00%				
	10.00%	10.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	106	3,078	0	3,184	0.7	1
	106	3,078	0	3,184	0.7	1
% Allocation						
	90.00%	90.00%				
	10.00%	10.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	140	5,437	0	5,577	0.9	1
Total Incurred	140	5,437	0	5,577	0.9	1
% Allocation						
Retained	90.00%	90.00%				
SEU	10.00%	10.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	140	8,314	0	8,454	0.9	1
Total Incurred	140	8,314	0	8,454	0.9	1
% Allocation						
Retained	90.00%	90.00%				
SEU	10.00%	10.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	140	6,436	0	6,576	0.9	1
	140	6,436	0	6,576	0.9	1
	90.00%	90.00%				
	10.00%	10.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper.

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	106	140	140	140	0	0	106	140	140	140
NLbr	264	264	264	264	264	264	3,852	8,629	2,814	5,173	6,172	8,050	4,116	8,893	3,078	5,437	6,436	8,314
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	264	264	264	264	264	264	3,852	8,629	2,920	5,313	6,312	8,190	4,116	8,893	3,184	5,577	6,576	8,454
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.9	0.9	0.9	0.0	0.0	0.7	0.9	0.9	0.9
Units	0	0	0	0	0	0	0	0	1	1	1	1	0	0	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	3,852	0	3,852	0.0	0	1-Sided Adj
Explanation:	Increase required to provide training and Organizational Change Management (OCM) support resources, leasing expenses for dedicated workspaces for the project team, and ongoing system support. Increase also accounts for employee time allocated to end-user training on the new systems and tools.						
2026 Total	0	3,852	0	3,852	0.0	0	
2027	0	8,629	0	8,629	0.0	0	1-Sided Adj
Explanation:	Increase required to provide training and Organizational Change Management (OCM) support resources, leasing expenses for dedicated workspaces for the project team, and ongoing system support. Increase also accounts for employee time allocated to end-user training on the new systems and tools.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027 Total	0	8,629	0	8,629	0.0	0	
2028	102	2,814	0	2,916	0.7	1	1-Sided Adj
Explanation:	Increase required to provide training and Organizational Change Management (OCM) support resources, leasing expenses for dedicated workspaces for the project team, and ongoing system support. Increase also accounts for employee time allocated to end-user training on the new systems and tools.						
2028	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	106	2,814	0	2,920	0.7	1	
2029	135	5,173	0	5,308	0.9	1	1-Sided Adj
Explanation:	Increase required to provide training and Organizational Change Management (OCM) support resources, leasing expenses for dedicated workspaces for the project team, and ongoing system support. Increase also accounts for employee time allocated to end-user training on the new systems and tools.						
2029	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	140	5,173	0	5,313	0.9	1	
2030	135	6,172	0	6,307	0.9	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Increase required to provide training and Organizational Change Management (OCM) support resources, leasing expenses for dedicated workspaces for the project team, and ongoing system support. Increase also accounts for employee time allocated to end-user training on the new systems and tools.							
2030	5	0	0	5	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	140	6,172	0	6,312	0.9	1	
2031	135	8,050	0	8,185	0.9	1	1-Sided Adj
Explanation: Increase required to provide training and Organizational Change Management (OCM) support resources, leasing expenses for dedicated workspaces for the project team, and ongoing system support. Increase also accounts for employee time allocated to end-user training on the new systems and tools.							
2031	5	0	0	5	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	140	8,050	0	8,190	0.9	1	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	17	0
Non-Labor	0	0	0	348	264
NSE	0	0	0	0	0
Total	0	0	0	365	264
FTE	0.0	0.0	0.0	0.1	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	17	0
Non-Labor	0	0	0	348	264
NSE	0	0	0	0	0
Total	0	0	0	365	264
FTE	0.0	0.0	0.0	0.1	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	3	0

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	1	0
Non-Labor	0	0	0	12	0
NSE	0	0	0	0	0
Total	0	0	0	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	20	0
Non-Labor	0	0	0	360	264
NSE	0	0	0	0	0
Total	0	0	0	380	264
FTE	0.0	0.0	0.0	0.1	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	17	0
Non-Labor	0	0	0	348	264
NSE	0	0	0	0	0
Total	0	0	0	365	264
FTE	0.0	0.0	0.0	0.1	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	

2024	9	303	0	0.1	0	CCTR Transf From 2200-0302.000
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Explanation: Transfer all costs from cost center 2200-2194 in workpaper 2200-0302 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	40	0	0.0	0	CCTR Transf From 2200-1236.000
Explanation:	Transfer all costs from cost center 2200-1236 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.					
2024	0	5	0	0.0	0	CCTR Transf From 2200-1237.000
Explanation:	Transfer all costs from cost center 2200-1237 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.					
2024	0	0	0	0.0	0	CCTR Transf From 2200-1238.000
Explanation:	Transfer all costs from cost center 2200-1238 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.					
2024	8	0	0	0.0	0	CCTR Transf From 2200-1239.000
Explanation:	Transfer all costs from cost center 2200-1239 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.					
2024 Total	17	348	0	0.1	0	
2025	0	177	0	0.0	0	CCTR Transf From 2200-0302.000
Explanation:	Transfer all costs from cost center 2200-2194 in workpaper 2200-0302 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.					
2025	0	38	0	0.0	0	CCTR Transf From 2200-1236.000
Explanation:	Transfer all costs from cost center 2200-1236 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.					

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: A. Application
Category-Sub: 1.
Cost Center: 2200-1236.001 - Work Management Program Next Generation
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	4	0	0.0	0	CCTR Transf From 2200-1237.000
Explanation: Transfer all costs from cost center 2200-1237 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2025	0	3	0	0.0	0	CCTR Transf From 2200-1238.000
Explanation: Transfer all costs from cost center 2200-1238 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2025	0	3	0	0.0	0	CCTR Transf From 2200-1239.000
Explanation: Transfer all costs from cost center 2200-1239 in workpaper 2IT002 to cost center 2200-1236.001 under workpaper 2200-1236.001 to align historical costs with 2028 GRC workpaper framework.						
2025	0	40	0	0.0	0	1-Sided Adj
Explanation: Adding back one-time credits received in 2025 for contract labor charges in cost center 2200-1236 in workpaper 2200-1236.001; one-time credits that should not be reflected in base year forecast.						
2025 Total	0	264	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-1236.001

2025												
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-1236.001	2200-1236	\$ 2,052	10%	90%			214	1,847			Other - explain	
	2200-1237	\$ 3,521	10%	90%			367	3,169			Other - explain	
	2200-1238	\$ 2,904	10%	90%			303	2,614			Other - explain	
	2200-1239	\$ 3,146	10%	90%			328	2,831			Other - explain	
	2200-2194	\$ 251,914	10%	90%			26,275	226,723			Other - explain	
Grand Total		263,538					27,487	237,184	-	-		
			10%	90%					0%	0%	2025 Weighted Average	

2026												
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-1236.001	2200-1236	\$ 601,607	10%	90%			62,748	541,447			Other - explain	
	2200-1237	\$ 3,213,660	10%	90%			335,185	2,892,294			Other - explain	
	2200-1238	\$ 2,840	10%	90%			296	2,556			Other - explain	
	2200-1239	\$ 295,121	10%	90%			30,781	265,609			Other - explain	
	2200-2194	\$ 2,134	10%	90%			223	1,920			Other - explain	
Grand Total		4,115,363					429,232	3,703,826	-	-		
			10%	90%					0%	0%	2026 Weighted Average	

2027												
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-1236.001	2200-1236	\$ 1,861,607	10%	90%			194,166	1,675,447			Other - explain	
	2200-1237	\$ 6,863,070	10%	90%			715,818	6,176,763			Other - explain	
	2200-1238	\$ 2,840	10%	90%			296	2,556			Other - explain	
	2200-1239	\$ 162,562	10%	90%			16,955	146,306			Other - explain	
	2200-2194	\$ 2,134	10%	90%			223	1,920			Other - explain	
Grand Total		8,892,213					927,458	8,002,992	-	-		
			10%	90%					0%	0%	2027 Weighted Average	

2028												
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-1236.001	2200-1236	\$ 331,607	10%	90%			34,587	298,447			Other - explain	
	2200-1237	\$ 2,269,541	10%	90%			236,713	2,042,587			Other - explain	
	2200-1238	\$ 34,119	10%	90%			3,559	30,707			Other - explain	
	2200-1239	\$ 492,352	10%	90%			51,352	443,117			Other - explain	
	2200-2194	\$ 51,817	10%	90%			5,405	46,635			Other - explain	
Grand Total		3,179,437					331,615	2,861,493	-	-		
			10%	90%					0%	0%	2028 Weighted Average	

2029												
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-1236.001	2200-1236	\$ 901,607	10%	90%			94,038	811,447			Other - explain	
	2200-1237	\$ 4,059,081	10%	90%			423,362	3,653,173			Other - explain	
	2200-1238	\$ 44,120	10%	90%			4,602	39,708			Other - explain	
	2200-1239	\$ 499,147	10%	90%			52,061	449,232			Other - explain	
	2200-2194	\$ 67,701	10%	90%			7,061	60,931			Other - explain	
Grand Total		5,571,656					581,124	5,014,491	-	-		
			10%	90%					0%	0%	2029 Weighted Average	

2030												
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-1236.001	2200-1236	\$ 901,607	10%	90%			94,038	811,447			Other - explain	
	2200-1237	\$ 5,057,467	10%	90%			527,494	4,551,720			Other - explain	
	2200-1238	\$ 44,120	10%	90%			4,602	39,708			Other - explain	
	2200-1239	\$ 499,147	10%	90%			52,061	449,232			Other - explain	
	2200-2194	\$ 67,701	10%	90%			7,061	60,931			Other - explain	
Grand Total		6,570,042					685,255	5,913,038	-	-		
			10%	90%					0%	0%	2030 Weighted Average	

2031												
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-1236.001	2200-1236	\$ 1,051,607	10%	90%			109,683	946,447			Other - explain	
	2200-1237	\$ 6,786,019	10%	90%			707,782	6,107,417			Other - explain	
	2200-1238	\$ 44,120	10%	90%			4,602	39,708			Other - explain	
	2200-1239	\$ 499,147	10%	90%			52,061	449,232			Other - explain	
	2200-2194	\$ 67,701	10%	90%			7,061	60,931			Other - explain	
Grand Total		8,448,594					881,188	7,603,734	-	-		
			10%	90%					0%	0%	2031 Weighted Average	

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Cost Center: 2200-0850.000

Summary for Category: B. Infrastructure

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		1,308	1,333	1,253	1,254	1,254	1,255	1,254
Non-Labor		5,209	6,701	4,929	5,018	4,644	4,405	2,217
NSE		0	0	0	0	0	0	0
Total		6,517	8,034	6,182	6,272	5,898	5,660	3,471
FTE		7.5	8.6	8.0	8.0	8.0	8.0	8.0

Cost Centers belonging to this Category:

2200-0850.000 SHARED IT - OPERATIONAL INFRASTRUCTURE

Labor	1,308	1,333	1,253	1,254	1,254	1,255	1,254
Non-Labor	5,209	6,701	4,929	5,018	4,644	4,405	2,217
NSE	0	0	0	0	0	0	0
Total	6,517	8,034	6,182	6,272	5,898	5,660	3,471
FTE	7.5	8.6	8.0	8.0	8.0	8.0	8.0
Unit Measure: FTEs							
Units	8	9	8	8	8	8	8

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Activity Description:

This activity includes shared Information Technology (IT) infrastructure costs that represent labor and non-labor for technology systems where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. The types of systems supported in this area include shared contracts, Cloud Office PaaS/IaaS, telecommunications, contract and managed services, database services, data protection and storage engineering, networks, portfolio management (PMO) and service continuity management.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,614	1,824	1,150	1,295	1,308	1,333	1,253	1,254	1,254	1,255	1,254
Non-Labor	4,644	3,366	5,028	6,965	5,209	6,701	4,929	5,018	4,644	4,405	2,217
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,258	5,190	6,178	8,260	6,517	8,034	6,182	6,272	5,898	5,660	3,471
FTE	10.8	12.1	7.4	8.2	7.5	8.6	8.0	8.0	8.0	8.0	8.0
Units	11	12	7	8	8	9	8	8	8	8	8

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,308	5,209	0	6,517	7.5	8
Total Incurred	1,308	5,209	0	6,517	7.5	8
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,253	4,929	0	6,182	8.0	8
Total Incurred	1,253	4,929	0	6,182	8.0	8
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,333	6,701	0	8,034	8.6	9
Total Incurred	1,333	6,701	0	8,034	8.6	9
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,254	5,018	0	6,272	8.0	8
Total Incurred	1,254	5,018	0	6,272	8.0	8
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,254	4,644	0	5,898	8.0	8
Total Incurred	1,254	4,644	0	5,898	8.0	8
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,254	2,217	0	3,471	8.0	8
Total Incurred	1,254	2,217	0	3,471	8.0	8
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,255	4,405	0	5,660	8.0	8
Total Incurred	1,255	4,405	0	5,660	8.0	8
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,308	1,308	1,308	1,308	1,308	1,308	25	-55	-54	-54	-53	-54	1,333	1,253	1,254	1,254	1,255	1,254
NLbr	5,209	5,209	5,209	5,209	5,209	5,209	1,492	-280	-191	-565	-804	-2,992	6,701	4,929	5,018	4,644	4,405	2,217
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,517	6,517	6,517	6,517	6,517	6,517	1,517	-335	-245	-619	-857	-3,046	8,034	6,182	6,272	5,898	5,660	3,471
FTE	7.5	7.5	7.5	7.5	7.5	7.5	1.1	0.5	0.5	0.5	0.5	0.5	8.6	8.0	8.0	8.0	8.0	8.0
Units	8	8	8	8	8	8	1	0	0	0	0	0	9	8	8	8	8	8

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-22	0	0	-22	1.1	1	1-Sided Adj
Explanation:	Reduce O&M support						
2026	0	2,152	0	2,152	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2026	0	-660	0	-660	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning on prem applications and software that are moving to cloud as well as using flexible storage purchase plans to reduce cost to pay for what is needed.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	47	0	0	47	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	25	1,492	0	1,517	1.1	1	
2027	-102	0	0	-102	0.5	0	1-Sided Adj
Explanation:	Reduce O&M support						
2027	0	2,282	0	2,282	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2027	0	-2,562	0	-2,562	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning on prem applications and software that are moving to cloud as well as using flexible storage purchase plans to reduce cost to pay for what is needed.						
2027	47	0	0	47	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	-55	-280	0	-335	0.5	0	
2028	-102	0	0	-102	0.5	0	1-Sided Adj
Explanation:	Reduce O&M support						
2028	0	3,725	0	3,725	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2028	0	-3,916	0	-3,916	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning on prem applications and software that are moving to cloud as well as using flexible storage purchase plans to reduce cost to pay for what is needed.						
2028	48	0	0	48	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-54	-191	0	-245	0.5	0	
2029	-102	0	0	-102	0.5	0	1-Sided Adj
Explanation:	Reduce O&M support						
2029	0	3,351	0	3,351	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2029	0	-3,916	0	-3,916	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning on prem applications and software that are moving to cloud as well as using flexible storage purchase plans to reduce cost to pay for what is needed.						
2029	48	0	0	48	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	-54	-565	0	-619	0.5	0	
2030	-102	0	0	-102	0.5	0	1-Sided Adj
Explanation:	Reduce O&M support						
2030	0	3,112	0	3,112	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2030	0	-3,916	0	-3,916	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning on prem applications and software that are moving to cloud as well as using flexible storage purchase plans to reduce cost to pay for what is needed.						
2030	49	0	0	49	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-53	-804	0	-857	0.5	0	
2031	-102	0	0	-102	0.5	0	1-Sided Adj
Explanation:	Reduce O&M support						
2031	0	924	0	924	0.0	0	1-Sided Adj
Explanation:	Increase due to transitioning specific user products and applications that require intensive processing power that is provided on the same cloud platform which in turn is increasing cloud consumption.						
2031	0	-3,916	0	-3,916	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Decrease due to decommissioning on prem applications and software that are moving to cloud as well as using flexible storage purchase plans to reduce cost to pay for what is needed.							
2031	48	0	0	48	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	-54	-2,992	0	-3,046	0.5	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,176	1,408	930	1,080	1,112
Non-Labor	5,064	3,473	5,665	7,664	5,688
NSE	0	0	0	0	0
Total	6,240	4,881	6,595	8,744	6,799
FTE	9.1	10.2	6.3	7.0	6.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-1,086	-437	-954	-928	-479
NSE	0	0	0	0	0
Total	-1,086	-437	-954	-928	-479
FTE	0.0	0.0	0.0	0.0	0.0
Units	11	12	7	8	8
Recorded-Adjusted (Nominal \$)					
Labor	1,176	1,408	930	1,080	1,112
Non-Labor	3,979	3,036	4,712	6,736	5,209
NSE	0	0	0	0	0
Total	5,154	4,444	5,642	7,815	6,320
FTE	9.1	10.2	6.3	7.0	6.3
Units	11	12	7	8	8
Vacation & Sick (Nominal \$)					
Labor	207	238	148	173	196

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	207	238	148	173	196
FTE	1.7	1.9	1.1	1.2	1.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	231	179	72	43	0
Non-Labor	665	330	316	229	0
NSE	0	0	0	0	0
Total	897	508	389	272	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,614	1,824	1,150	1,295	1,308
Non-Labor	4,644	3,366	5,028	6,965	5,209
NSE	0	0	0	0	0
Total	6,258	5,190	6,178	8,260	6,517
FTE	10.8	12.1	7.4	8.2	7.5
Units	11	12	7	8	8

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-1,086	-437	-954	-928	-479
NSE	0	0	0	0	0
Total	-1,086	-437	-954	-928	-479
FTE	0.0	0.0	0.0	0.0	0.0
Units	11	12	7	8	8

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-1,086	0	0.0	0	CCTR Transf To 2200-2491.000
Explanation: Transfer Software Maintenance related costs from cost center 2200-0850 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.						
2021	0	0	0	0.0	11	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	0	-1,086	0	0.0	11	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-437	0	0.0	0	CCTR Transf To 2200-2491.000
Explanation: Transfer Software Maintenance related costs from cost center 2200-0850 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.						
2022	0	0	0	0.0	12	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	0	-437	0	0.0	12	
2023	0	-954	0	0.0	0	CCTR Transf To 2200-2491.000
Explanation: Transfer Software Maintenance related costs from cost center 2200-0850 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.						
2023	0	0	0	0.0	7	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	0	-954	0	0.0	7	
2024	0	-928	0	0.0	0	CCTR Transf To 2200-2491.000
Explanation: Transfer Software Maintenance related costs from cost center 2200-0850 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.						
2024	0	-1,044	0	0.0	0	CCTR Transf To 2200-0944.000

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Software Support related costs from cost center 2200-0946 under workpaper 2200-0850 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2024	0	1,044	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: REVERSE: Transfer Software Support related costs from cost center 2200-0946 under workpaper 2200-0850 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2024	0	0	0	0.0	8	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	0	-928	0	0.0	8	
2025	0	-769	0	0.0	0	CCTR Transf To 2200-2491.000
Explanation: Transfer Software Maintenance related costs from cost center 2200-0850, 2200-0946, and 2200-2467 all under workpaper 2200-0850 to Cyber cost center 2200-2491 under workpaper 2200-2491 to align historical costs with 2028 GRC workpaper framework.						
2025	0	0	0	0.0	8	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2025.						
2025	0	154	0	0.0	0	1-Sided Adj
Explanation: Adding back one-time credits received in 2025 for Material Computer Hardware charges in cost center 2200-0946 in workpaper 2200-0805; one-time credits that should not be reflected in base year forecast.						
2025	0	136	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: B. Infrastructure
Category-Sub: 1.
Cost Center: 2200-0850.000 - SHARED IT - OPERATIONAL INFRASTRUCTURE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adding back one-time credits received in 2025 for Computer Hardware Maintenance and Leases charges in 2025 from cost center 2200-0946 in workpaper 2200-0805; one-time credits that should not be reflected in base year forecast.						
2025 Total	0	-479	0	0.0	8	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0850.000

2025											
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0850.000	2200-0850	\$ 490,478	44%	53%	3%		214,290	262,160	14,028		LAN ID's
	2200-0946	\$ 3,621,484	44%	53%	3%		1,582,226	1,935,683	103,574		LAN ID's
	2200-2447	\$ 167,013	44%	53%	3%		72,968	89,268	4,777		LAN ID's
	2200-2453	\$ 526,413	44%	53%	3%		229,990	281,368	15,055		LAN ID's
	2200-2458	\$ 152,195	44%	53%	3%		66,494	81,348	4,353		LAN ID's
	2200-2467	\$ 1,362,643	44%	53%	3%		595,339	728,333	38,972		LAN ID's
Grand Total		6,320,225					2,761,306	3,378,160	180,758	-	
			43.69%	53.45%	2.86%	0.00%	2025 Weighted Average				

2026											
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0850.000	2200-0850	\$ 425,890	44%	53%	3%		186,071	227,638	12,180		LAN ID's
	2200-0946	\$ 3,369,544	44%	53%	3%		1,472,154	1,801,021	96,369		LAN ID's
	2200-2447	\$ 279,070	44%	53%	3%		121,926	149,163	7,981		LAN ID's
	2200-2453	\$ 2,239,200	44%	53%	3%		978,306	1,196,852	64,041		LAN ID's
	2200-2458	\$ 336,300	44%	53%	3%		146,929	179,752	9,618		LAN ID's
	2200-2467	\$ 1,140,024	44%	53%	3%		498,076	609,343	32,605		LAN ID's
Grand Total		7,790,028					3,403,463	4,163,770	222,795	-	
			43.69%	53.45%	2.86%	0.00%	2026 Weighted Average				

2027											
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0850.000	2200-0850	\$ 25,738	44%	53%	3%		11,245	13,757	736		LAN ID's
	2200-0946	\$ 1,873,016	44%	53%	3%		818,321	1,001,127	53,568		LAN ID's
	2200-2447	\$ 258,398	44%	53%	3%		112,894	138,114	7,390		LAN ID's
	2200-2453	\$ 2,364,200	44%	53%	3%		1,032,919	1,263,665	67,616		LAN ID's
	2200-2458	\$ 336,300	44%	53%	3%		146,929	179,752	9,618		LAN ID's
	2200-2467	\$ 1,079,959	44%	53%	3%		471,834	577,238	30,887		LAN ID's
Grand Total		5,937,611					2,594,142	3,173,653	169,816	-	
			43.69%	53.45%	2.86%	0.00%	2027 Weighted Average				

2028											
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0850.000	2200-0850	\$ -	44%	53%	3%		-	-	-		LAN ID's
	2200-0946	\$ 4,023,417	44%	53%	3%		1,757,831	2,150,516	115,070		LAN ID's
	2200-2447	\$ 258,398	44%	53%	3%		112,894	138,114	7,390		LAN ID's
	2200-2453	\$ 329,200	44%	53%	3%		143,827	175,957	9,415		LAN ID's
	2200-2458	\$ 336,300	44%	53%	3%		146,929	179,752	9,618		LAN ID's
	2200-2467	\$ 1,079,959	44%	53%	3%		471,834	577,238	30,887		LAN ID's
Grand Total		6,027,274					2,633,316	3,221,578	172,380	-	
			43.69%	53.45%	2.86%	0.00%	2028 Weighted Average				

2029											
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0850.000	2200-0850	\$ -	44%	53%	3%		-	-	-		LAN ID's
	2200-0946	\$ 3,600,042	44%	53%	3%		1,572,858	1,924,223	102,961		LAN ID's
	2200-2447	\$ 258,398	44%	53%	3%		112,894	138,114	7,390		LAN ID's
	2200-2453	\$ 378,200	44%	53%	3%		165,236	202,148	10,817		LAN ID's
	2200-2458	\$ 336,300	44%	53%	3%		146,929	179,752	9,618		LAN ID's
	2200-2467	\$ 1,079,959	44%	53%	3%		471,834	577,238	30,887		LAN ID's

Grand Total		5,652,899					2,469,752	3,021,475	161,673	-	
			43.69%	53.45%	2.86%	0.00%	2029 Weighted Average				

2030											
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0850.000	2200-0850	\$ -	44%	53%	3%		-	-	-		LAN ID's
	2200-0946	\$ 3,361,440	44%	53%	3%		1,468,613	1,796,690	96,137		LAN ID's
	2200-2447	\$ 258,398	44%	53%	3%		112,894	138,114	7,390		LAN ID's
	2200-2453	\$ 378,200	44%	53%	3%		165,236	202,148	10,817		LAN ID's
	2200-2458	\$ 336,300	44%	53%	3%		146,929	179,752	9,618		LAN ID's
	2200-2467	\$ 1,079,959	44%	53%	3%		471,834	577,238	30,887		LAN ID's

Grand Total		5,414,297					2,365,507	2,893,942	154,849	-	
			43.69%	53.45%	2.86%	0.00%	2030 Weighted Average				

2031											
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0850.000	2200-0850	\$ -	44%	53%	3%		-	-	-		LAN ID's
	2200-0946	\$ 1,173,147	44%	53%	3%		512,548	627,047	33,552		LAN ID's
	2200-2447	\$ 258,398	44%	53%	3%		112,894	138,114	7,390		LAN ID's
	2200-2453	\$ 378,200	44%	53%	3%		165,236	202,148	10,817		LAN ID's
	2200-2458	\$ 336,300	44%	53%	3%		146,929	179,752	9,618		LAN ID's
	2200-2467	\$ 1,079,959	44%	53%	3%		471,834	577,238	30,887		LAN ID's

Grand Total		3,226,004					1,409,441	1,724,299	92,264	-	
			43.69%	53.45%	2.86%	0.00%	2031 Weighted Average				

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Cost Center: 2200-0346.000

Summary for Category: C. Support

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		836	663	749	750	750	750	750
Non-Labor		1,271	1,051	1,104	1,257	1,257	1,257	1,257
NSE		0	0	0	0	0	0	0
Total		2,107	1,714	1,853	2,007	2,007	2,007	2,007
FTE		4.5	4.2	4.7	4.7	4.7	4.7	4.7

Cost Centers belonging to this Category:

2200-0346.000 SHARED IT - OPERATIONAL SUPPORT

Labor	836	663	749	750	750	750	750
Non-Labor	1,271	1,051	1,104	1,257	1,257	1,257	1,257
NSE	0	0	0	0	0	0	0
Total	2,107	1,714	1,853	2,007	2,007	2,007	2,007
FTE	4.5	4.2	4.7	4.7	4.7	4.7	4.7
Unit Measure: FTEs							
Units	5	4	5	5	5	5	5

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Activity Description:

This activity includes shared Information Technology (IT) support costs that represent labor and non-labor for technology systems where costs are shared between multiple business units and support the objectives of operating and maintaining the company infrastructure systems safely and reliably. The types of systems supported in this area include financial management, architect support, and shared contracts.

Forecast Explanations:

Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the labor forecast for this workpaper. The approach begins with recorded base-year (2025) labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not reflect the pace of change in the technology environment or the labor needed to support new and evolving systems.

Labor adjustments were developed from current operational needs and the expected level of activity across IT operations . Estimates were based on the average salary for information technology employees within the company, applied to the labor hours needed to support systems, maintain environments, address operational and regulatory requirements, and respond to business and customer needs.

This approach reflects present operational requirements more accurately than reliance on historical trends. It supports consistent forecasting and aligns labor estimates with anticipated resource needs across IT operations .

Non-Labor - Base YR Rec

A base-year plus adjustments forecasting approach was used to develop the non-labor forecast for this workpaper. The approach begins with recorded base-year (2025) non-labor costs and applies adjustments for known and measurable factors. Historical averages are not used because they do not represent the current pace of change in technology environments. Rapid advancement in computing capability, broader use of technology across business functions, and emerging industry practices—such as Cloud-based services and increased automation—have changed how technology is deployed and maintained.

Non-labor adjustments reflect current operational requirements related to systems, software, licensing, infrastructure, operational, regulatory needs, and other support services. These adjustments are based on expected changes in technology usage and business needs rather than

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

reliance on historical spending patterns. These industry conditions, combined with new systems and capabilities implemented to support business and customer needs, indicate that a base-year methodology supplemented with targeted adjustments reflects current requirements more accurately than reliance on historical trends. This approach supports consistent forecasting and aligns non-labor estimates with anticipated resource needs across IT operations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

For this workpaper, using FTE (Full-Time Equivalent) as the unit of measure is used to align costs with the calculated level of effort required to support operations and deliver work. FTE represents a standardized measure, making it a consistent and objective way to allocate labor-related costs across activities. This approach promotes transparency, enables accurate planning, and reflects the effort needed for cost center functions. For this workpaper, there is no single unit of measure defined for non-labor costs because this category encompasses a wide range of diverse expenses. These may include vendor services, purchased labor or contractors, mileage, office supplies, cell phone expenses, maintenance and support renewals, and other operational items. Due to the variability and nature of these costs, applying a single standardized unit would not accurately represent the scope or composition of non-labor expenditures.

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	834	660	566	617	836	663	749	750	750	750	750
Non-Labor	3,005	1,197	690	799	1,271	1,051	1,104	1,257	1,257	1,257	1,257
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,839	1,857	1,256	1,416	2,107	1,714	1,853	2,007	2,007	2,007	2,007
FTE	9.5	7.3	6.2	5.5	4.5	4.2	4.7	4.7	4.7	4.7	4.7
Units	10	7	6	6	5	4	5	5	5	5	5

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	836	1,271	0	2,107	4.5	5
Total Incurred	836	1,271	0	2,107	4.5	5
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	749	1,104	0	1,853	4.7	5
Total Incurred	749	1,104	0	1,853	4.7	5
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	663	1,051	0	1,714	4.2	4
	663	1,051	0	1,714	4.2	4
	53.45%	53.45%				
	43.69%	43.69%				
	2.86%	2.86%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	750	1,257	0	2,007	4.7	5
	750	1,257	0	2,007	4.7	5
	53.45%	53.45%				
	43.69%	43.69%				
	2.86%	2.86%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	750	1,257	0	2,007	4.7	5
Total Incurred	750	1,257	0	2,007	4.7	5
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	750	1,257	0	2,007	4.7	5
Total Incurred	750	1,257	0	2,007	4.7	5
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	750	1,257	0	2,007	4.7	5
Total Incurred	750	1,257	0	2,007	4.7	5
% Allocation						
Retained	53.45%	53.45%				
SEU	43.69%	43.69%				
CORP	2.86%	2.86%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2026

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2027

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2028

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2029

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2030

Allocations are based on a weighted average of all cost centers within the workpaper

Cost Center Allocation Percentage for 2031

Allocations are based on a weighted average of all cost centers within the workpaper

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	836	836	836	836	836	836	-173	-87	-86	-86	-86	-86	663	749	750	750	750	750
NLbr	1,271	1,271	1,271	1,271	1,271	1,271	-220	-167	-14	-14	-14	-14	1,051	1,104	1,257	1,257	1,257	1,257
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,107	2,107	2,107	2,107	2,107	2,107	-393	-254	-100	-100	-100	-100	1,714	1,853	2,007	2,007	2,007	2,007
FTE	4.5	4.5	4.5	4.5	4.5	4.5	-0.3	0.2	0.2	0.2	0.2	0.2	4.2	4.7	4.7	4.7	4.7	4.7
Units	5	5	5	5	5	5	-1	0	0	0	0	0	4	5	5	5	5	5

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-196	0	0	-196	-0.3	-1	1-Sided Adj
Explanation:	Reduce O&M support						
2026	0	-524	0	-524	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning an on prem system that has been transitioned to cloud.						
2026	0	304	0	304	0.0	0	1-Sided Adj
Explanation:	Increase due to adding a warranty for a hardware appliance and the software on the appliance.						
2026	23	0	0	23	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	-173	-220	0	-393	-0.3	-1	
2027	-115	0	0	-115	0.2	0	1-Sided Adj
Explanation: Reduce O&M support							
2027	0	401	0	401	0.0	0	1-Sided Adj
Explanation: Increase due to adding a warranty for a hardware appliance and the software on the appliance.							
2027	0	-568	0	-568	0.0	0	1-Sided Adj
Explanation: Decrease due to decommissioning an on prem system that has been transitioned to cloud.							
2027	28	0	0	28	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	-87	-167	0	-254	0.2	0	
2028	-115	0	0	-115	0.2	0	1-Sided Adj
Explanation: Reduce O&M support							
2028	0	-568	0	-568	0.0	0	1-Sided Adj
Explanation: Decrease due to decommissioning an on prem system that has been transitioned to cloud.							
2028	0	554	0	554	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Increase due to adding a warranty for a hardware appliance and the software on the appliance.						
2028	29	0	0	29	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-86	-14	0	-100	0.2	0	
2029	-115	0	0	-115	0.2	0	1-Sided Adj
Explanation:	Reduce O&M support						
2029	0	-568	0	-568	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning an on prem system that has been transitioned to cloud.						
2029	0	554	0	554	0.0	0	1-Sided Adj
Explanation:	Increase due to adding a warranty for a hardware appliance and the software on the appliance.						
2029	29	0	0	29	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	-86	-14	0	-100	0.2	0	
2030	-115	0	0	-115	0.2	0	1-Sided Adj
Explanation:	Reduce O&M support						
2030	0	-568	0	-568	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Decrease due to decommissioning an on prem system that has been transitioned to cloud.						
2030	0	554	0	554	0.0	0	1-Sided Adj
Explanation:	Increase due to adding a warranty for a hardware appliance and the software on the appliance.						
2030	29	0	0	29	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-86	-14	0	-100	0.2	0	
2031	-115	0	0	-115	0.2	0	1-Sided Adj
Explanation:	Reduce O&M support						
2031	0	-568	0	-568	0.0	0	1-Sided Adj
Explanation:	Decrease due to decommissioning an on prem system that has been transitioned to cloud.						
2031	0	554	0	554	0.0	0	1-Sided Adj
Explanation:	Increase due to adding a warranty for a hardware appliance and the software on the appliance.						
2031	29	0	0	29	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	-86	-14	0	-100	0.2	0	

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	607	510	458	514	710
Non-Labor	2,574	1,080	647	773	1,271
NSE	0	0	0	0	0
Total	3,182	1,590	1,104	1,287	1,982
FTE	8.0	6.2	5.3	4.7	3.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	7	6	6	5
Recorded-Adjusted (Nominal \$)					
Labor	607	510	458	514	710
Non-Labor	2,574	1,080	647	773	1,271
NSE	0	0	0	0	0
Total	3,182	1,590	1,104	1,287	1,982
FTE	8.0	6.2	5.3	4.7	3.8
Units	10	7	6	6	5
Vacation & Sick (Nominal \$)					
Labor	107	86	73	83	126

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	107	86	73	83	126
FTE	1.5	1.1	0.9	0.8	0.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	120	65	36	20	0
Non-Labor	431	117	43	26	0
NSE	0	0	0	0	0
Total	550	182	79	47	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	834	660	566	617	836
Non-Labor	3,005	1,197	690	799	1,271
NSE	0	0	0	0	0
Total	3,839	1,857	1,256	1,416	2,107
FTE	9.5	7.3	6.2	5.5	4.5
Units	10	7	6	6	5

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0.013	0
NSE	0	0	0	0	0
Total	0	0	0	0.013	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	7	6	6	5

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	802	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2021	0	-802	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: REVERSE: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2021	0	0	0	0.0	10	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	0	0	0	0.0	10	
2022	0	-804	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2022	0	804	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: REVERSE: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2022	0	0	0	0.0	7	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	0	0	0	0.0	7	
2023	0	-629	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2023	0	629	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: REVERSE: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	6	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2023.						
2023 Total	0	0	0	0.0	6	
2024	0	0	0	0.0	0	CCTR Transf From 2200-2313.000
Explanation: Transfer all costs from cost center 2200-2313 in workpaper 2200-2313 to cost center 2200-0346 under workpaper 2200-0346 to align historical costs with 2028 GRC workpaper framework.						
2024	0	-652	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2024	0	652	0	0.0	0	CCTR Transf To 2200-0944.000
Explanation: REVERSE: Transfer Software Support related costs from cost center 2200-2510 under workpaper 2200-0346 to Cyber cost center 2200-0944 under workpaper 2200-0944 to align historical costs with 2028 GRC workpaper framework.						
2024	0	0	0	0.0	6	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	0	0	0	0.0	6	
2025	0	0	0	0.0	5	1-Sided Adj

Note: Totals may include rounding differences.

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright
Category: C. Support
Category-Sub: 1.
Cost Center: 2200-0346.000 - SHARED IT - OPERATIONAL SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
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Explanation: Units are FTE. Enter unit count for 2025.

2025 Total	0	0	0	0.0	5	
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0346.000

2025											
Workpaper	Cost Center	2025 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0346.000	2200-0346	\$ 137,643	44%	53%	3%		60,136	73,570	3,937		LAN ID's
	2200-0914	\$ 163,902	44%	53%	3%		71,609	87,606	4,688		LAN ID's
	2200-0985	\$ 141,624	44%	53%	3%		61,875	75,698	4,050		LAN ID's
	2200-2313	\$ -	56%	42%	2%		-	-	-		Weighted Avg. of Dept. Allocations
	2200-2496	\$ 317,699	44%	53%	3%		138,803	169,810	9,086		LAN ID's
	2200-2510	\$ 1,220,699	44%	53%	3%		533,324	652,464	34,912		LAN ID's
Grand Total		1,981,567					865,746	1,059,147	56,673	-	
			43.69%	53.45%	2.86%	0.00%	2025 Weighted Average				

2026											
Workpaper	Cost Center	2026 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0346.000	2200-0346	\$ 152,741	44%	53%	3%		66,732	81,640	4,368		LAN ID's
	2200-0914	\$ 222,069	44%	53%	3%		97,022	118,696	6,351		LAN ID's
	2200-0985	\$ 147,238	44%	53%	3%		64,328	78,699	4,211		LAN ID's
	2200-2313	\$ -	56%	42%	2%		-	-	-		Weighted Avg. of Dept. Allocations
	2200-2496	\$ 6,000	44%	53%	3%		2,621	3,207	172		LAN ID's
	2200-2510	\$ 1,037,609	44%	53%	3%		453,331	554,602	29,676		LAN ID's
Grand Total		1,565,657					684,036	836,844	44,778	-	
			43.69%	53.45%	2.86%	0.00%	2026 Weighted Average				

2027											
Workpaper	Cost Center	2027 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0346.000	2200-0346	\$ 141,891	44%	53%	3%		61,992	75,841	4,058		LAN ID's
	2200-0914	\$ 206,064	44%	53%	3%		90,029	110,141	5,893		LAN ID's
	2200-0985	\$ 136,420	44%	53%	3%		59,602	72,917	3,902		LAN ID's
	2200-2313	\$ -	56%	42%	2%		-	-	-		Weighted Avg. of Dept. Allocations
	2200-2496	\$ 6,000	44%	53%	3%		2,621	3,207	172		LAN ID's
	2200-2510	\$ 1,090,272	44%	53%	3%		476,340	582,750	31,182		LAN ID's
Grand Total		1,580,647					690,585	844,856	45,207	-	
			43.69%	53.45%	2.86%	0.00%	2027 Weighted Average				

2028											
Workpaper	Cost Center	2028 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology
2200-0346.000	2200-0346	\$ 141,891	44%	53%	3%		61,992	75,841	4,058		LAN ID's
	2200-0914	\$ 206,064	44%	53%	3%		90,029	110,141	5,893		LAN ID's
	2200-0985	\$ 136,420	44%	53%	3%		59,602	72,917	3,902		LAN ID's
	2200-2313	\$ -	56%	42%	2%		-	-	-		Weighted Avg. of Dept. Allocations
	2200-2496	\$ 135,618	44%	53%	3%		59,252	72,488	3,879		LAN ID's
	2200-2510	\$ 1,232,810	44%	53%	3%		538,615	658,937	35,258		LAN ID's
Grand Total		1,852,804					809,490	990,324	52,990	-	
			43.69%	53.45%	2.86%	0.00%	2028 Weighted Average				

2029												
Workpaper	Cost Center	2029 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0346.000	2200-0346	\$ 141,891	44%	53%	3%		61,992	75,841	4,058		LAN ID's	
	2200-0914	\$ 206,064	44%	53%	3%		90,029	110,141	5,893		LAN ID's	
	2200-0985	\$ 136,420	44%	53%	3%		59,602	72,917	3,902		LAN ID's	
	2200-2313	\$ -	56%	42%	2%		-	-	-		Weighted Avg. of Dept. Allocations	
	2200-2496	\$ 135,618	44%	53%	3%		59,252	72,488	3,879		LAN ID's	
	2200-2510	\$ 1,232,810	44%	53%	3%		538,615	658,937	35,258		LAN ID's	
Grand Total		1,852,804					809,490	990,324	52,990	-		

43.69% 53.45% 2.86% 0.00% 2029 Weighted Average

2030												
Workpaper	Cost Center	2030 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0346.000	2200-0346	\$ 141,891	44%	53%	3%		61,992	75,841	4,058		LAN ID's	
	2200-0914	\$ 206,064	44%	53%	3%		90,029	110,141	5,893		LAN ID's	
	2200-0985	\$ 136,420	44%	53%	3%		59,602	72,917	3,902		LAN ID's	
	2200-2313	\$ -	56%	42%	2%		-	-	-		Weighted Avg. of Dept. Allocations	
	2200-2496	\$ 135,618	44%	53%	3%		59,252	72,488	3,879		LAN ID's	
	2200-2510	\$ 1,232,810	44%	53%	3%		538,615	658,937	35,258		LAN ID's	
Grand Total		1,852,804					809,490	990,324	52,990	-		

43.69% 53.45% 2.86% 0.00% 2030 Weighted Average

2031												
Workpaper	Cost Center	2031 Forecast	SDGE %	SCG %	Corp %	Unreg %	SDGE \$	SCG \$	CORP \$	UNREG \$	Methodology	
2200-0346.000	2200-0346	\$ 141,891	44%	53%	3%		61,992	75,841	4,058		LAN ID's	
	2200-0914	\$ 206,064	44%	53%	3%		90,029	110,141	5,893		LAN ID's	
	2200-0985	\$ 136,420	44%	53%	3%		59,602	72,917	3,902		LAN ID's	
	2200-2313	\$ -	56%	42%	2%		-	-	-		Weighted Avg. of Dept. Allocations	
	2200-2496	\$ 135,618	44%	53%	3%		59,252	72,488	3,879		LAN ID's	
	2200-2510	\$ 1,232,810	44%	53%	3%		538,615	658,937	35,258		LAN ID's	
Grand Total		1,852,804					809,490	990,324	52,990	-		

43.69% 53.45% 2.86% 0.00% 2031 Weighted Average

Southern California Gas Company
2028 GRC - APPLICATION
Non-Shared Service Workpapers

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-0494	000	TECHNOLOGY CONTRACTS - CUSTOMER
2200-0804	000	CIS - WORK MANAGEMENT SYSTEM
2200-0853	000	CIS-WMS-VISTA
2200-0893	000	CONSTRUCTION PROJECTS & PORTFOLIO SYSTEM
2200-0901	000	EXECUTIVE SUPPORT
2200-0907	000	Director Systems Technology and Gas
2200-0911	000	MAXIMO SUPPORT
2200-0915	000	Digital Workspace & Automation
2200-0916	000	IT Service Management
2200-0917	000	Site Reliability Engineering
2200-0919	000	ELECTRIC GIS WORK/ASSET MANAGEMENT
2200-0920	000	DI & UX - USER SERVICES
2200-0962	000	MAINFRAME SOFTWARE AND HARDWARE
2200-0986	000	CUSTOMER LEGACY SYSTEMS
2200-0993	000	VISTAONE WFM PACER REPLACEMENT
2200-1017	000	DIGITAL INNOVATION
2200-1086	000	ODYSSEY BUSINESS DELIVERY-SOCALGAS
2200-1139	000	DATA PLATFORM & PORT GOV DIRECTOR
2200-1141	000	ODYSSEY ENTERPRISE SAP TECH OPTIMIZATION
2200-1236	000	OPUS PMO
2200-1237	000	OPUS BUSINESS SOLUTIONING
2200-1238	000	OPUS TECHNOLOGY SOLUTIONING
2200-1239	000	OPUS TECHNOLOGY ENABLEMENT
2200-2089	000	DCAM PROGRAM
2200-2137	000	DIGITAL INNOVATION & AI PLATFORMS
2200-2261	000	WMFT Project Management
2200-2303	000	METER DATA MGMT, TECH, & OPS
2200-2316	000	SCG HCL CONTRACT SERVICE
2200-2317	000	WORK MGMT & FIELD TECHNOLOGY
2200-2322	000	MATERIAL MANAGEMENT APPS
2200-2323	000	Maintenance & Inspection Systems Support
2200-2324	000	FIELD TECHNOLOGY SERVICES
2200-2372	000	CONTRACT & MANAGED SERVICES - SCG
2200-2375	000	FIELD MOBILE APPS SUPP
2200-2384	000	PROJECT PORTFOLIO DELIVERY - CUSTOMER
2200-2405	000	CUSTOMER SELF SERVICE & ENGAGEMENT APPS
2200-2448	000	SYSTEM INTEGRATION & ARCHITECTURE
2200-2449	000	CUSTOMER INFO APPS
2200-2450	000	CUSTOMER FIELD APPS
2200-2451	000	MAJOR MARKETS APPS
2200-2463	000	TELECOMMUNICATIONS
2200-2465	000	NETWORKS
2200-2470	000	DIGITAL STRATEGY & FORWARD ENGINEERING
2200-2493	000	ARCHITECTURAL RUNWAY
2200-2503	000	SAP PLATFORM

SCG/INFORMATION TECHNOLOGY/Exh No:SCG-10-WP/Witness: G. Wright

Southern California Gas Company
2028 GRC - APPLICATION
Non-Shared Service Workpapers

Area: INFORMATION TECHNOLOGY
Witness: Gillian A. Wright

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-2508	000	ENTERPRISE SERVICES/FIN CONTRACTS-SCG
2200-2511	000	SCG COMPUCOM CONTRACT SERVICE
2200-2538	000	SVP CHIEF ADMIN & DIVERSITY OFFICER
2200-2543	000	CUSTOMER SVC CONTINUOUS IMPROVEMENT
2200-2565	000	STRATEGY & OPS PMO CLOUD & AUTOMATION
2200-2566	000	MAINFRAME CONTRACTS - SCG
2200-2582	000	OT NETWORKS
2200-2584	000	CPD, DIMP PROG SYS SUPP
2200-2596	000	SCG IT QUALITY ASSURANCE