

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-12-CWP)

CAPITAL WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF PAUL M. GOLDSTEIN  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

JUNE 2026



**2028 General Rate Case - APPLICATION  
INDEX OF WORKPAPERS**

**Exhibit SCG-12-CWP - OPERATIONS SUPPORT**

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**Overall Summary For Exhibit No. SCG-12-CWP**

<b>Area:</b>	<b>OPERATIONS SUPPORT</b>
<b>Witness:</b>	<b>Paul M. Goldstein</b>

In 2025 \$ (000)

		Adjusted-Forecast					
		2026	2027	2028	2029	2030	2031
<b>A. Facilities</b>		143,996	78,708	125,546	118,658	128,602	135,029
<b>B. Inventory and Logistics</b>		0	0	10,000	5,000	1,750	1,750
<b>C. Fleet</b>		10,937	3,392	30,304	30,223	30,310	40,415
<b>Total</b>		<b>154,933</b>	<b>82,100</b>	<b>165,850</b>	<b>153,881</b>	<b>160,662</b>	<b>177,194</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Category:** A. Facilities  
**Workpaper:** VARIOUS

**Summary for Category: A. Facilities**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	3,199	2,528	1,869	3,055	2,843	3,160	3,288
Non-Labor	114,658	141,468	76,839	122,491	115,815	125,442	131,741
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>117,857</b>	<b>143,996</b>	<b>78,708</b>	<b>125,546</b>	<b>118,658</b>	<b>128,602</b>	<b>135,029</b>
FTE	21.9	17.0	12.7	20.9	19.7	21.4	22.5

**Workpapers belonging to this Category:**

**006530 Infrastructure Improvements**

Labor	1,962	1,681	921	1,378	1,394	1,902	1,818
Non-Labor	84,871	105,584	38,064	56,830	57,275	76,696	73,574
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>86,833</b>	<b>107,265</b>	<b>38,985</b>	<b>58,208</b>	<b>58,669</b>	<b>78,598</b>	<b>75,392</b>
FTE	13.1	10.9	6.0	9.2	9.3	12.7	12.1

**Unit Measure: Projects**

Units	81	55	52	52	52	54	54
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**006540 Safety and Compliance**

Labor	78	81	82	81	81	81	80
Non-Labor	8,260	8,260	8,260	8,260	8,260	8,260	8,260
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>8,338</b>	<b>8,341</b>	<b>8,342</b>	<b>8,341</b>	<b>8,341</b>	<b>8,341</b>	<b>8,340</b>
FTE	0.6	0.6	0.6	0.6	0.6	0.6	0.6

**Unit Measure: Projects**

Units	7	7	7	7	7	7	7
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*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Category:** A. Facilities  
**Workpaper:** VARIOUS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
<b>006550 Sustainability, On-Site Power Generation, and EV Charging</b>							
Labor	31	302	330	610	370	236	435
Non-Labor	4,705	13,866	13,730	29,350	19,859	10,259	19,199
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>4,736</b>	<b>14,168</b>	<b>14,060</b>	<b>29,960</b>	<b>20,229</b>	<b>10,495</b>	<b>19,634</b>
FTE	0.2	2.0	2.2	4.1	2.6	1.6	3.0
<b>Unit Measure: Projects</b>							
Units	69	17	18	23	20	7	4
<b>006700 Physical Security Upgrades</b>							
Labor	556	350	418	720	802	785	795
Non-Labor	15,411	11,189	13,200	23,222	25,798	25,349	25,709
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>15,967</b>	<b>11,539</b>	<b>13,618</b>	<b>23,942</b>	<b>26,600</b>	<b>26,134</b>	<b>26,504</b>
FTE	3.6	2.3	2.7	4.8	5.4	5.2	5.4
<b>Unit Measure: Projects</b>							
Units	19	16	9	13	17	14	14
<b>007340 CNG Fleet Fueling Upgrades</b>							
Labor	572	114	118	266	196	156	160
Non-Labor	1,411	2,569	3,585	4,829	4,623	4,878	4,999
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>1,983</b>	<b>2,683</b>	<b>3,703</b>	<b>5,095</b>	<b>4,819</b>	<b>5,034</b>	<b>5,159</b>
FTE	4.4	1.2	1.2	2.2	1.8	1.3	1.4
<b>Unit Measure: Projects</b>							
Units	19	7	6	6	6	3	4

Note: Totals may include rounding differences.

**Beginning of Workpaper Group  
006530 - Infrastructure Improvements**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	1,828	2,067	1,665	1,908	1,962	1,681	921	1,378	1,394	1,902	1,818
Non-Labor	Zero-Based	81,555	81,565	87,597	104,450	84,871	105,584	38,064	56,830	57,275	76,696	73,574
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>83,383</b>	<b>83,632</b>	<b>89,262</b>	<b>106,358</b>	<b>86,833</b>	<b>107,265</b>	<b>38,985</b>	<b>58,208</b>	<b>58,669</b>	<b>78,598</b>	<b>75,392</b>
FTE	Zero-Based	9.8	12.8	11.4	13.0	13.1	10.9	6.0	9.2	9.3	12.7	12.1
Units	Zero-Based	106	111	100	91	81	55	52	52	52	54	54

**Business Purpose:**

Infrastructure Improvement includes projects focused on upgrading and enhancing the physical assets and systems within facilities. These efforts include the replacement of critical equipment such as boilers, chillers, water heaters, generators, and air handlers, as well as building systems such as roofs, HVAC, plumbing, and electrical infrastructure. In addition, the workpaper encompasses interior and exterior upgrades such as flooring and carpeting, ceiling tiles, audiovisual systems, garage renovations, restroom renovations, facility remodels, and parking lot asphalt.

**Physical Description:**

Depending on the need, the infrastructure improvements can include projects from any of the 100 staffed Company-owned facilities or 43 leased facilities. These facilities include operating bases, regional headquarters, branch offices, and multi-use facilities. Occasionally, a project is required at a telecommunication site. The facility remodels planned in this forecast include Santa Monica, Visalia, San Bernardino Training, 2Cal, Anaheim, San Dimas and other operating bases and headquarters.

**Project Justification:**

*Note: Totals may include rounding differences.*

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**Unit Measure:** Projects

Infrastructure improvements are necessary to support operational continuity, reduce operational risks, and support the long-term performance of assets. Upgrading aging equipment helps facilities remain efficient and reliable. In addition, facility remodels accommodate evolving operational needs, allowing spaces to remain functional and aligned with current and future requirements.

*Note: Totals may include rounding differences.*

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**Forecast Methodology:**

**Labor - Zero-Based**

A zero-based forecasting approach was applied to facility remodel projects. Individual remodel projects were specifically identified and estimated to develop the forecast, taking into account differences in facility type and the expected number of remodels per year. Labor costs for facility remodels were estimated using a 2.5% labor factor, which is consistent with historical labor cost percentages observed for similar remodel projects.

For the infrastructure improvements sub-category, labor costs were forecasted using an average of actual historical labor costs from past infrastructure improvement projects. In recent years, infrastructure improvement activity declined due to a strategic shift toward increased investment in facility remodel projects. With the facility remodel plan now established, future infrastructure improvement activity is expected to return to levels more consistent with historical norms over the longer term.

**Non-Labor - Zero-Based**

A zero-based forecasting methodology was applied to facility remodels, while an average of historical costs was used to forecast non-labor expenses for the infrastructure improvements sub-category.

For facility remodels, the forecast was developed by identifying and estimating specific projects, taking into account variations in facility type and the anticipated number of remodels per year. Non-labor costs for facility remodels were based on existing project estimates when available. When project-specific estimates were not available, an average cost per square foot, derived from past, current, and planned remodel projects, was used to estimate non-labor costs.

For the infrastructure improvements sub-category, non-labor costs were forecast using an average of actual historical non-labor expenses associated with past infrastructure improvement projects. In recent years, infrastructure improvement activity declined due to a strategic shift toward increased investment in facility remodel projects. With the facility remodel plan now established, future infrastructure improvement activity is expected to return to levels more consistent with historical norms over the longer term.

**NSE - Zero-Based**

Not applicable.

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**Units - Zero-Based**

Unit counts were determined based on the number of active projects in each forecast year. A zero-based forecasting methodology was applied to facility remodels, while an average of historical infrastructure improvement project counts was used to forecast units for the infrastructure improvements sub-category. For facility remodels, units were forecast by identifying and counting specific planned remodel projects, reflecting the anticipated number of remodels in each year.

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**Unit Measure:** Projects

**Summary of Adjustments to Forecast:**

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,615	872	1,333	1,345	1,842	1,763	66	49	45	49	60	55	1,681	921	1,378	1,394	1,902	1,818
NLbr	105,584	38,064	56,830	57,275	76,696	73,574	0	0	0	0	0	0	105,584	38,064	56,830	57,275	76,696	73,574
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>107,199</b>	<b>38,936</b>	<b>58,163</b>	<b>58,620</b>	<b>78,538</b>	<b>75,337</b>	<b>66</b>	<b>49</b>	<b>45</b>	<b>49</b>	<b>60</b>	<b>55</b>	<b>107,265</b>	<b>38,985</b>	<b>58,208</b>	<b>58,669</b>	<b>78,598</b>	<b>75,392</b>
FTE	10.9	6.0	9.2	9.3	12.7	12.1	0.0	0.0	0.0	0.0	0.0	0.0	10.9	6.0	9.2	9.3	12.7	12.1
Units	55	52	52	52	54	54	0	0	0	0	0	0	55	52	52	52	54	54

**Forecast Adjustment Details:**

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	66	0	0	66	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2026 Total</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>66</b>	<b>0.0</b>	<b>0</b>
2027	49	0	0	49	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2027 Total</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

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**Unit Measure:** Projects

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	45	0	0	45	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2028 Total</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>0.0</b>	<b>0</b>
2029	49	0	0	49	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2029 Total</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>0.0</b>	<b>0</b>
2030	60	0	0	60	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2030 Total</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0.0</b>	<b>0</b>
2031	55	0	0	55	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2031 Total</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

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**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
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**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	1,149	1,606	1,239	1,703	1,978
Non-Labor	58,650	68,535	87,016	110,908	94,137
NSE	0	0	0	0	0
<b>Total</b>	<b>59,799</b>	<b>70,141</b>	<b>88,255</b>	<b>112,612</b>	<b>96,115</b>
FTE	8.6	12.3	8.6	11.9	13.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	-55	-158	121	-128	-311
Non-Labor	-1,243	-1,782	-4,088	-10,856	-9,265
NSE	0	0	0	0	0
<b>Total</b>	<b>-1,298</b>	<b>-1,940</b>	<b>-3,967</b>	<b>-10,984</b>	<b>-9,576</b>
FTE	-0.3	-1.4	1.2	-0.9	-2.0
Units	106	111	100	91	81
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,094	1,448	1,360	1,575	1,667
Non-Labor	57,407	66,753	82,928	100,052	84,871
NSE	0	0	0	0	0
<b>Total</b>	<b>58,500</b>	<b>68,200</b>	<b>84,289</b>	<b>101,628</b>	<b>86,539</b>
FTE	8.3	10.9	9.8	11.0	11.0
Units	106	111	100	91	81
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	193	244	216	253	295

**Area:** OPERATIONS SUPPORT  
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**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>193</b>	<b>244</b>	<b>216</b>	<b>253</b>	<b>295</b>
FTE	1.5	1.9	1.6	2.0	2.1
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	541	375	89	80	0
Non-Labor	24,148	14,812	4,669	4,397	0
NSE	0	0	0	0	0
<b>Total</b>	<b>24,690</b>	<b>15,188</b>	<b>4,758</b>	<b>4,478</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,828	2,067	1,665	1,908	1,962
Non-Labor	81,555	81,565	87,597	104,450	84,871
NSE	0	0	0	0	0
<b>Total</b>	<b>83,383</b>	<b>83,632</b>	<b>89,262</b>	<b>106,358</b>	<b>86,833</b>
FTE	9.8	12.8	11.4	13.0	13.1
Units	106	111	100	91	81

\* 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:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

**Summary of Adjustments to Recorded:**

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		-55	-158	121	-128	-311
Non-Labor		-1,243	-1,782	-4,088	-10,856	-9,265
NSE		0	0	0	0	0
<b>Total</b>		<b>-1,298</b>	<b>-1,940</b>	<b>-3,967</b>	<b>-10,984</b>	<b>-9,576</b>
FTE		-0.3	-1.4	1.2	-0.9	-2.0
Units		106	111	100	91	81

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	-14	-411	0	-424	-0.1	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					
2021	3	258	0	261	0.1	0
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 006540 Safety and Compliance to WP 006530 Infrastructure & Improvements.					
2021	-10	-429	0	-439	-0.1	0

*Note: Totals may include rounding differences.*

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**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>Explanation:</b>	To transfer Sustainability project costs from WP 006530 Infrastructure & Improvements to WP 006550 Sustainability/Energy Conservation.					
2021	-41	-817	0	-858	-0.3	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure & Improvements to WP 006700 Security Upgrade.					
2021	7	154	0	162	0.1	0
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 006550 Sustainability/Energy Conservation to WP 006530 Infrastructure & Improvements.					
2021	0	0	0	0	0.0	106
<b>Explanation:</b>	To add units to WP 006530 Infrastructure & Improvements.					
<b>2021 Total</b>	-55	-1,243	0	-1,298	-0.3	106
2022	-5	-205	0	-210	-0.1	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					
2022	0	90	0	90	0.0	0
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 006540 Safety and Compliance to WP 006530 Infrastructure & Improvements.					
2022	4	138	0	142	0.1	0

*Note: Totals may include rounding differences.*

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**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 007160 Fleet Equipment and Projects to WP 006530 Infrastructure & Improvements.					
2022	-2	-141	0	-143	-0.1	0
<b>Explanation:</b>	To transfer Sustainability project costs from WP 006530 Infrastructure & Improvements to WP 006550 Sustainability/Energy Conservation.					
2022	-14	-2,135	0	-2,149	-0.1	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure & Improvements to WP 006700 Security Upgrade.					
2022	20	491	0	512	0.2	0
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 006550 Sustainability/Energy Conservation to WP 006530 Infrastructure & Improvements.					
2022	-162	-20	0	-181	-1.4	0
<b>Explanation:</b>	To transfer H2 Natural Gas Living Lab project costs WO 88898, out of WP 006530 Infrastructure & Improvements.					
2022	0	0	0	0	0.0	111
<b>Explanation:</b>	To add units to WP 006530 Infrastructure & Improvements.					
<b>2022 Total</b>	-158	-1,782	0	-1,940	-1.4	111
2023	0	-112	0	-112	0.0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					
2023	-46	-4,534	0	-4,580	-0.3	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure & Improvements to WP 006700 Security Upgrade.					
2023	6	513	0	519	0.1	0
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 006550 Sustainability/Energy Conservation to WP 006530 Infrastructure & Improvements.					
2023	162	46	0	207	1.4	0
<b>Explanation:</b>	To transfer H2 Natural Gas Living Lab project costs WO 88898, out of WP 006530 Infrastructure & Improvements.					
2023	0	0	0	0	0.0	100
<b>Explanation:</b>	To add units to WP 006530 Infrastructure & Improvements.					
<b>2023 Total</b>	121	-4,088	0	-3,967	1.2	100
2024	-13	-526	0	-540	-0.1	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					
2024	-115	-7,114	0	-7,229	-0.8	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure & Improvements to WP 006700 Security Upgrade.					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2024	0	-3,376	0	-3,376	0.0	0
<b>Explanation:</b>	To transfer Renewable Energy project costs from WP 006530 Infrastructure & Improvements to WP 006550 Sustainability/Energy Conservation.					
2024	0	198	0	198	0.0	0
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 006550 Sustainability/Energy Conservation to WP 006530 Infrastructure & Improvements.					
2024	0	-37	0	-37	0.0	0
<b>Explanation:</b>	To transfer H2 Natural Gas Living Lab project costs WO 88898, out of WP 006530 Infrastructure & Improvements.					
2024	0	0	0	0	0.0	91
<b>Explanation:</b>	To add units to WP 006530 Infrastructure & Improvements.					
<b>2024 Total</b>	-128	-10,856	0	-10,984	-0.9	91
2025	-174	-2,983	0	-3,157	-1.0	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					
2025	0	0	0	0	0.0	81
<b>Explanation:</b>	To add units to WP 006530 Infrastructure & Improvements.					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2025	-0.376	-2	0	-2	-0.1	0
<b>Explanation:</b>	To transfer Sustainability project costs from WP 006530 Infrastructure Improvements to WP 006550 Sustainability.					
2025	-139	-6,283	0	-6,422	-1.0	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure Improvements to WP 006700 Security Upgrade.					
2025	2	2	0	5	0.1	0
<b>Explanation:</b>	To transfer Infrastructure Improvements project costs from WP 006550 Sustainability to WP 006530 Infrastructure Improvements.					
<b>2025 Total</b>	-311	-9,265	0	-9,576	-2.0	81

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Sub Details for  
Workpaper Group 006530**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.001 - Infrastructure Improvements - Distribution  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Infrastructure Improvements at operating bases and regional headquarters includes projects focused on upgrading and enhancing the physical assets and systems within facilities. These efforts include the replacement of critical equipment such as boilers, chillers, water heaters, generators, and air handlers, as well as building systems such as roofs, HVAC, plumbing, and electrical infrastructure. In addition, the workpaper encompasses interior and exterior upgrades such as flooring and carpeting, ceiling tiles, audiovisual systems, garage renovations, and parking lot asphalt.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	201	204	200	201	202	201
Non-Labor	9,967	9,967	9,967	9,967	9,967	9,967
NSE	0	0	0	0	0	0
<b>Total</b>	<b>10,168</b>	<b>10,171</b>	<b>10,167</b>	<b>10,168</b>	<b>10,169</b>	<b>10,168</b>
FTE	1.3	1.3	1.3	1.3	1.3	1.3
Units	23	23	23	23	23	23

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.002 - Infrastructure Improvement - General Plant  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Infrastructure Improvements at headquarters and multi-use facilities includes projects focused on upgrading and enhancing the physical assets and systems within facilities. These efforts include the replacement of critical equipment such as boilers, chillers, water heaters, generators, and air handlers, as well as building systems such as roofs, HVAC, plumbing, and electrical infrastructure. In addition, the workpaper encompasses interior and exterior upgrades such as flooring and carpeting, ceiling tiles, audiovisual systems, garage renovations, and parking lot asphalt.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	204	207	203	203	202	202
Non-Labor	10,067	10,067	10,067	10,067	10,067	10,067
NSE	0	0	0	0	0	0
<b>Total</b>	<b>10,271</b>	<b>10,274</b>	<b>10,270</b>	<b>10,270</b>	<b>10,269</b>	<b>10,269</b>
FTE	1.3	1.3	1.3	1.3	1.3	1.3
Units	24	24	24	24	24	24

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.003 - Facility Remodels - Distribution  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Facility Remodel projects at operating bases and regional headquarters reconfigure and upgrade interior spaces to improve functionality and support operational needs. Remodels often include expanded women's restrooms and locker rooms, dedicated mother's rooms, IT closets, conference rooms, and focus rooms to support collaboration and privacy. The remodels also include new flooring, workstations, ceiling, and restrooms.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	334	975	964	870	832
Non-Labor	0	12,363	36,796	36,266	32,895	31,484
NSE	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>12,697</b>	<b>37,771</b>	<b>37,230</b>	<b>33,765</b>	<b>32,316</b>
FTE	0.0	2.2	6.6	6.5	5.9	5.6
Units	0	3	5	4	4	4

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.004 - Facility Remodels - General Plant  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Facility Remodel projects at headquarters and multi-use facilities reconfigure and upgrade interior spaces to improve functionality and support operational needs. Remodels often include expanded women's restrooms and locker rooms, dedicated mother's rooms, IT closets, conference rooms, and focus rooms to support collaboration and privacy. The remodels also include new flooring, workstations, ceiling, and restrooms.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	26	361	177
Non-Labor	0	0	0	975	13,650	6,696
NSE	0	0	0	0	0	0
<b>Total</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>1,001</b></u>	<u><b>14,011</b></u>	<u><b>6,873</b></u>
FTE	0.0	0.0	0.0	0.2	2.4	1.2
Units	0	0	0	1	1	1

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.005 - Facility Remodels - Transmission  
**Unit Measure:** Projects

**In-Service Date:** 12/31/2031

**Description:**

Facility Remodel projects at Transmission facilities create new interior spaces to improve functionality and support operational needs . Remodels include new flooring, workstations, ceiling, and restrooms.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	267	406
Non-Labor	0	0	0	0	10,117	15,360
NSE	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,384</b>	<b>15,766</b>
FTE	0.0	0.0	0.0	0.0	1.8	2.7
Units	0	0	0	0	2	2

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.006 - Facility Remodel - Santa Monica  
**Unit Measure:** Projects

**In-Service Date:** 11/30/2026

**Description:**

The Santa Monica remodel includes a 3505 square-foot building expansion to create a new assembly room. The project also features upgrades such as new carpet tiles, paint, ceiling tiles, low-voltage and AV equipment, a backup generator, a mothers' room, an electrical upgrade, and energy-efficient LED lighting. Additionally, the restrooms will be renovated with new plumbing fixtures, ceilings, lighting, lockers, flooring, tile, and updated plumbing systems. The office building improvements will include new structural posts and beams, concrete footings and foundations, roofing, framing, walls, partitions, HVAC equipment, air diffusers, grilles, tinted windows, and millwork.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	171	0	0	0	0	0
Non-Labor	6,377	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>6,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	1.1	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.007 - Facility Remodel - Visalia  
**Unit Measure:** Projects

**In-Service Date:** 11/30/2026

**Description:**

The Visalia Remodel project features upgrades to the administration building and restrooms to optimize space for base operations . Improvements include renovated offices, huddle rooms, the assembly room, break area, and conference room, along with new workstation furniture. The project also includes remodeling of both the men's and women's restrooms, an expansion of the women's locker room, and the addition of a mother's room and a single-occupant restroom. The remodel scope covers new flooring, ceilings, audiovisual systems, fire life safety upgrades, electrical and low-voltage systems, windows, and exterior finishes. Additional upgrades in the garage include HVAC improvements, new flooring, and replacement of roll-up doors.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	94	0	0	0	0	0
Non-Labor	3,520	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>3,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.6	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.008 - Facility Remodel - San Bernardino Training  
**Unit Measure:** Projects

**In-Service Date:** 03/31/2026

**Description:**

The San Bernardino Training remodel includes a new Measurement & Regulation (M&R) training building, three classrooms for Distribution and Cathodic Protection, a storage area, an electrical upgrade, and associated training equipment.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	19	0	0	0	0	0
Non-Labor	683	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>702</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.1	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.009 - Facility Remodel - 2Cal Remodel  
**Unit Measure:** Projects

**In-Service Date:** 11/30/2026

**Description:**

The new headquarters consists of a dedicated lobby and nine floors that will house approximately 1,000 employees. As part of the lease agreement for 2Cal, SoCalGas secured five floors of recently renovated space (“improved space”) from a previous tenant. By leveraging the existing infrastructure and furniture in these areas, the Company can significantly reduce construction and relocation costs. The remaining four floors (“unimproved space”) will require a complete build-out, including restrooms, plumbing, flooring, drywall, furniture, and office construction. Additionally, the entire headquarters space will require new IT and telecommunication infrastructure, and new audio-visual equipment systems.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	453	0	0	0	0	0
Non-Labor	55,602	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>56,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	3.0	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.010 - Facility Remodel - Anaheim Building B  
**Unit Measure:** Projects

**In-Service Date:** 06/30/2026

**Description:**

The Anaheim Building B Remodel includes upgrades to the administration building and restrooms to optimize space for base operations . The scope of work includes new doors, windows, and a skylight, along with mechanical equipment, lighting, ceiling grid and tiles, framing, drywall, carpet, luxury vinyl flooring, and ceramic tile. Additional improvements include restroom partitions, plumbing supply and drain lines, audiovisual systems, furniture, badge-access readers, network cabling, fire sprinklers, fire alarm systems and alarm panel, and interior and exterior paint. The remodel also delivers new open office areas, private offices, conference rooms, huddle rooms, focus rooms, a break room, a mother's room, a mail/print area, and a storage room.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	36	0	0	0	0	0
Non-Labor	1,365	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>1,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.2	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.011 - Facility Remodel - San Dimas  
**Unit Measure:** Projects

**In-Service Date:** 12/31/2026

**Description:**

The San Dimas remodel involves reconfiguring the administration building and restrooms to optimize space for the Customer Contact Center while creating additional areas to support other departments. The first- and second-floor renovations include upgrades to the lobby, offices, canteen, storage spaces, conference rooms, training rooms, restrooms, nurses' room, and mothers' rooms. Improvements also extend to IT, telecom, and microwave rooms, as well as support systems such as piping, lighting, electrical, UPS (Uninterruptible Power Supply), motor controls, and energy management. Security, audiovisual, and public-address systems will also be modernized as part of the project.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	364	0	0	0	0	0
Non-Labor	13,650	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>14,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	2.4	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.012 - Pico Rivera Modular Buildings  
**Unit Measure:** Projects

**In-Service Date:** 04/30/2027

**Description:**

The Pico Rivera Modular Buildings will be installed at Pico Rivera to create additional workspaces needed to accommodate employees. The project scope is planned for the purchase and installation of six permanent modular buildings at the Pico Rivera site to provide approximately 190 additional workstations and collaboration areas. Each modular building will be equipped with insulation, lighting, ceiling tiles, carpeting, and furniture.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	125	48	0	0	0	0
Non-Labor	3,885	1,455	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>4,010</b>	<b>1,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.8	0.3	0.0	0.0	0.0	0.0
Units	1	1	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00653.0  
**Category:** A. Facilities  
**Category-Sub:** 1. Infrastructure Improvements  
**Workpaper Group:** 006530 - Infrastructure Improvements  
**Workpaper Detail:** 006530.013 - Pico Rivera Parking Lot Land Acquisition  
**Unit Measure:** Projects

**In-Service Date:** 08/31/2027

**Description:**

Purchase of the parcel of land adjacent to the Pico Rivera base, currently used as an offsite asphalt parking lot for Pico Rivera employees.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	14	128	0	0	0	0
Non-Labor	468	4,212	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>482</b>	<b>4,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.1	0.9	0.0	0.0	0.0	0.0
Units	1	1	0	0	0	0

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper Group 006530**

Southern California Gas Company  
2028 GRC - APPLICATION  
Capital Workpapers

Project		2026 (\$MM)	2027 (\$MM)	2028 (\$MM)	2029 (\$MM)	2030 (\$MM)	2031 (\$MM)
Infrastructure & Improvement		20.439	20.439	20.439	20.439	20.439	20.439
Santa Monica	Distribution	6.548					
Visalia	Distribution	3.614					
San Bernardino Training	Distribution	0.702					
2Cal	General Plant	56.055					
Anaheim Building B	Distribution	1.401					
San Dimas	General Plant	14.014					
Pico Rivera Modular Office	General Plant	4.010	1.503				
Pico Rivera Parking Lot Land Acquisition	General Plant	0.482	4.340				
Branch Office Decommissioning	Distribution		3.165				
Santa Ana	Distribution		4.208	3.432			
Juanita	Distribution		5.330				
Redlands	Distribution			15.012	16.801		
Energy Resource Center (ERC)	General Plant				1.001	14.011	6.873
Compton	Distribution					7.005	9.237
Olympic Transmission Base	Transmission					5.381	11.008
El Centro	Transmission					5.004	4.758
Crenshaw	Distribution			6.991			
Alhambra	Distribution			5.672			
Lancaster	Distribution			6.662			
Huntington Park Base	Distribution				5.937		
Garden Grove Base	Distribution				7.491		
Industry Base	Distribution				7.000		
Chino Base	Distribution					10.455	
Corona Base	Distribution					5.952	
Azusa Base	Distribution					10.352	
Fontana Base	Distribution						8.103
Hollywood Base	Distribution						8.254
Victorville Base	Distribution						6.720
	<b>Total</b>	<b>107.265</b>	<b>38.985</b>	<b>58.208</b>	<b>58.669</b>	<b>78.599</b>	<b>75.392</b>
highlight = separate sub-workpaper							

Southern California Gas Company  
2028 GRC - APPLICATION  
Capital Workpapers

Infrastructure Improvement 5-year average calculation:

	2021	2022	2023	2024	2025	
Labor	308,648	324,359	264,139	245,804	305,505	
Non-labor	24,221,885	21,228,082	17,941,119	11,524,968	9,629,255	
Total	24,530,533	21,552,441	18,205,258	11,770,771	9,934,760	
FTE	2.4	2.7	1.9	1.8	2.2	
V&S	54,476.33	54,751.72	41,945.22	39,451.47	53,982.70	
V&S FTE	0.5	0.5	0.3	0.3	0.4	
Escalation Labor	148,318	80,139	14,423	9,948	-	
Escalation Non-Labor	9,893,453	4,487,341	845,386	401,933	-	
Compensation Modernization	15,000	15,000	15,000	15,000	15,000	
						5-year average
Total Labor	526,442	474,249	335,507	310,203	374,488	404,178
Total Non-Labor	34,115,339	25,715,423	18,786,504	11,926,901	9,629,255	20,034,684
Total	34,641,781	26,189,672	19,122,011	12,237,104	10,003,743	20,438,862
FTE	2.9	3.2	2.3	2.2	2.6	2.6
Units	58	47	43	40	49	47

Headquarters and Multi-use Remodel cost per square foot (SF) calculation

Project Description	Type	Project Costs (2025\$)	existing SF	added SF	total SF	cost/SF	Year Complete
Anaheim Building A	Remodel	11,672,919	26,744	0	26,744	436	2022
Anaheim Building G	Remodel	8,021,224	17,035	0	17,035	471	2024
Anaheim Building B	Remodel	5,588,519	10,941	0	10,941	511	in progress
<b>Average</b>						<b>473</b>	

New construction cost/SF calculation

Project Description	Type	Project Costs (2025\$)	existing SF	added SF	total SF	cost/SF	Escalated cost/SF	Year Complete
CCM Building	New construction	94,162,297	0	74,562	74,562	1262.87	1307	2024

Headquarters and Multi-use Estimates based on cost/SF calculations

Project Description	Type	existing SF	added SF	total SF	cost/SF	Cost
Redlands	Remodel	67243	0	67,243	473	\$31,786,278
Olympic	New construction		11000	11,000	1307	\$16,376,067
Facility Renovation - Compton	Remodel	34335	0	34,335	473	\$16,230,416
Facility Renovation - ERC	Remodel	46261		46,261	473	\$21,867,927
El Centro	New construction		7463	7,463	1307	\$9,753,508

Estimate added for demolition and abatement

Southern California Gas Company  
2028 GRC - APPLICATION  
Capital Workpapers

**Base Remodel cost/SF calculation**

Project Description	Project Costs (2025\$)	existing SF	added SF	total SF	cost/SF	Year Complete
182nd St. Base	7,856,639	8,043	2698	10,741	731	2025
Branford Base	3,803,712	7,770	0	7,770	490	2025
Santa Monica Base	8,795,123	7,861	3505	11,366	774	in progress
Simi Valley Base	9,904,491	6,535	1375	7,910	1252	2025
Visalia Base	8,815,675	11,938	0	11,938	738	in progress
Playa del Rey Base	6,715,897	9,622	0	9,622	698	2023
San Bernardino Base	14,553,348	24,597	0	24,597	592	2025
San Pedro Base	7,522,630	5,180	104	5,284	1424	2022
Glendale Base	5,186,877	8,830	0	8,830	587	2024
<b>Average</b>			<b>854</b>		<b>810</b>	

**Base Remodel Estimates based on cost/SF calculations**

Project	Type	existing SF	added SF	total SF	cost/SF - total	Estimate
Santa Ana Base	Remodel	7750	1674	9,424	810	\$7,629,394
Juanita Base	Remodel	6572	-	6,572	810	\$5,320,498
Crenshaw Base	Remodel	8629	-	8,629	810	\$6,986,182
Alhambra Base	Remodel	6146	854	7,000	810	\$5,666,902
Lancaster Base	Remodel	7369	854	8,223	810	\$6,656,764
Huntington Park Base	Remodel	6474	854	7,327	810	\$5,932,101
Garden Grove Base	Remodel	8391	854	9,245	810	\$7,484,177
Industry Base	Remodel	7785	854	8,639	810	\$6,993,683
Chino Base	Remodel	12050	854	12,904	810	\$10,446,599
Corona Base	Remodel	6492	854	7,346	810	\$5,946,908
Azusa Base	Remodel	11924	854	12,778	810	\$10,344,398
Fontana Base	Remodel	9149	854	10,002	810	\$8,097,403
Hollywood Base	Remodel	9334	854	10,188	810	\$8,247,821
Victorville Base	Remodel	7441	854	8,295	810	\$6,715,166

**Beginning of Workpaper Group  
006540 - Safety and Compliance**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Base YR Rec	64	29	51	70	78	81	82	81	81	81	80
Non-Labor	Base YR Rec	2,394	2,206	1,238	5,583	8,260	8,260	8,260	8,260	8,260	8,260	8,260
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>2,458</b>	<b>2,235</b>	<b>1,289</b>	<b>5,653</b>	<b>8,338</b>	<b>8,341</b>	<b>8,342</b>	<b>8,341</b>	<b>8,341</b>	<b>8,341</b>	<b>8,340</b>
FTE	Base YR Rec	0.2	0.3	0.4	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Units	Base YR Rec	4	5	2	9	7	7	7	7	7	7	7

**Business Purpose:**

The Safety and Compliance projects are designed to enhance the safety, accessibility, and resilience of our facilities across the service territory. These initiatives are critical to meeting regulatory requirements, mitigating risks to employees, and ensuring operational continuity. By implementing targeted safety upgrades and compliance-driven improvements, the organization demonstrates its commitment to maintaining a secure work environment.

**Physical Description:**

Safety and Compliance projects include a range of facility enhancements designed to protect personnel and infrastructure. Key initiatives involve installing HVAC systems and insulated roll-up doors in garages and storerooms to mitigate indoor heat illness, upgrading fire protection systems to meet current safety codes, and performing seismic retrofits to strengthen structures against earthquakes and related ground motion. Additional efforts may include accessibility improvements, intercom installations, and other measures that enhance safety and compliance.

**Project Justification:**

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

Safety and Compliance projects are essential to modernize and strengthen existing systems and structures in alignment with evolving safety expectations and regulatory requirements. Improvements such as HVAC upgrades enhance employee health and comfort by mitigating heat-related concerns, while fire protection enhancements and seismic retrofits increase resilience and reliability during emergency conditions. Proactively implementing these improvements supports the organization's responsibility to provide a safe and reliable work environment . Investing in these measures safeguards personnel, protects assets, and maintains operational integrity.

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

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**Forecast Methodology:**

**Labor - Base YR Rec**

The forecast method for this cost category is base year. This approach is most appropriate because the higher costs during the base year, driven by a fire system upgrade and a major water system project at Pico Rivera, are similar to those required for the new HVAC installation initiative for garages and storerooms. The HVAC installations are incremental, as mandated by compliance with the Cal/OSHA Indoor Heat Illness Prevention Standard. Historically, seismic retrofits and fire protection system replacements have occurred at a relatively consistent rate. Using the base-year method allows for sufficient planning for HVAC installations while maintaining stability for other safety related expenditures .

**Non-Labor - Base YR Rec**

The forecast method for this cost category is base year. This approach is most appropriate because the higher costs during the base year, driven by a fire system upgrade and a major water system project at Pico Rivera, are similar to those required for the new HVAC installation initiative for garages and storerooms. The HVAC installations are incremental, as mandated by compliance with the Cal/OSHA Indoor Heat Illness Prevention Standard. Historically, seismic retrofits and fire protection system replacements have occurred at a relatively consistent rate. Using the base-year method allows for sufficient planning for HVAC installations while maintaining stability for other safety related expenditures .

**NSE - Base YR Rec**

Not applicable.

**Units - Base YR Rec**

The base year forecasting method is most appropriate for projecting the number of projects because it provides a consistent benchmark and reflects the level of activity forecasted for future years.

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

**Summary of Adjustments to Forecast:**

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	78	78	78	78	78	78	3	4	3	3	3	2	81	82	81	81	81	80
NLbr	8,260	8,260	8,260	8,260	8,260	8,260	0	0	0	0	0	0	8,260	8,260	8,260	8,260	8,260	8,260
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>8,338</b>	<b>8,338</b>	<b>8,338</b>	<b>8,338</b>	<b>8,338</b>	<b>8,338</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>8,341</b>	<b>8,342</b>	<b>8,341</b>	<b>8,341</b>	<b>8,341</b>	<b>8,340</b>
FTE	0.6	0.6	0.6	0.6	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.6	0.6	0.6	0.6	0.6
Units	7	7	7	7	7	7	0	0	0	0	0	0	7	7	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)
2026	3	0	0	3	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2026 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>
2027	4	0	0	4	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2027 Total</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2028	3	0	0	3	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2028 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>
2029	3	0	0	3	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2029 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>
2030	3	0	0	3	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2030 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>
2031	2	0	0	2	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2031 Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	78	66	48	48	40
Non-Labor	6,625	7,267	1,049	4,985	7,160
NSE	0	0	0	0	0
<b>Total</b>	<b>6,703</b>	<b>7,334</b>	<b>1,098</b>	<b>5,034</b>	<b>7,200</b>
FTE	0.6	0.5	0.4	0.3	0.3
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	-40	-46	-7	9	26
Non-Labor	-4,940	-5,462	123	362	1,100
NSE	0	0	0	0	0
<b>Total</b>	<b>-4,980</b>	<b>-5,508</b>	<b>116</b>	<b>372</b>	<b>1,126</b>
FTE	-0.4	-0.3	-0.1	0.0	0.2
Units	4	5	2	9	7
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	38	21	41	58	66
Non-Labor	1,685	1,805	1,172	5,348	8,260
NSE	0	0	0	0	0
<b>Total</b>	<b>1,723</b>	<b>1,826</b>	<b>1,214</b>	<b>5,405</b>	<b>8,326</b>
FTE	0.2	0.2	0.3	0.3	0.5
Units	4	5	2	9	7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	7	3	7	9	12

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>7</b>	<b>3</b>	<b>7</b>	<b>9</b>	<b>12</b>
FTE	0.0	0.1	0.1	0.1	0.1
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	19	5	3	3	0
Non-Labor	709	401	66	235	0
NSE	0	0	0	0	0
<b>Total</b>	<b>728</b>	<b>406</b>	<b>69</b>	<b>238</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	64	29	51	70	78
Non-Labor	2,394	2,206	1,238	5,583	8,260
NSE	0	0	0	0	0
<b>Total</b>	<b>2,458</b>	<b>2,235</b>	<b>1,289</b>	<b>5,653</b>	<b>8,338</b>
FTE	0.2	0.3	0.4	0.4	0.6
Units	4	5	2	9	7

\* 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:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

**Summary of Adjustments to Recorded:**

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		-40	-46	-7	9	26
Non-Labor		-4,940	-5,462	123	362	1,100
NSE		0	0	0	0	0
	<b>Total</b>	<b>-4,980</b>	<b>-5,508</b>	<b>116</b>	<b>372</b>	<b>1,126</b>
FTE		-0.4	-0.3	-0.1	0.0	0.2
Units		4	5	2	9	7

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	14	411	0	424	0.1	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					
2021	-3	-258	0	-261	-0.1	0
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 006540 Safety and Compliance to WP 006530 Infrastructure & Improvements.					
2021	-15	-1,097	0	-1,112	-0.1	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>Explanation:</b> To transfer Sustainability project costs from WP 006540 Safety and Compliance to WP 006550 Sustainability/Energy Conservation.						
2021	-36	-3,995	0	-4,031	-0.3	0
<b>Explanation:</b> To transfer Security Upgrade project costs from WP 006540 Safety and Compliance to WP 006700 Security Upgrade.						
2021	0	0	0	0	0.0	4
<b>Explanation:</b> To add units to WP 006540 Safety and Compliance.						
<b>2021 Total</b>	-40	-4,940	0	-4,980	-0.4	4
2022	5	205	0	210	0.1	0
<b>Explanation:</b> To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.						
2022	0	-90	0	-90	0.0	0
<b>Explanation:</b> To transfer Infrastructure & Improvements project costs from WP 006540 Safety and Compliance to WP 006530 Infrastructure & Improvements.						
2022	-24	-288	0	-312	-0.2	0
<b>Explanation:</b> To transfer Sustainability project costs from WP 006540 Safety and Compliance to WP 006550 Sustainability/Energy Conservation.						
2022	-27	-5,290	0	-5,317	-0.2	0
<b>Explanation:</b> To transfer Security Upgrade project costs from WP 006540 Safety and Compliance to WP 006700 Security Upgrade.						

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2022	0	0	0	0	0.0	5
<b>Explanation:</b>	To add units to WP 006540 Safety and Compliance.					
<b>2022 Total</b>	-46	-5,462	0	-5,508	-0.3	5
2023	0	112	0	112	0.0	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					
2023	-7	0	0	-7	-0.1	0
<b>Explanation:</b>	To transfer Sustainability project costs from WP 006540 Safety and Compliance to WP 006550 Sustainability/Energy Conservation.					
2023	0	11	0	11	0.0	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006540 Safety and Compliance to WP 006700 Security Upgrade.					
2023	0	0	0	0	0.0	2
<b>Explanation:</b>	To add units to WP 006540 Safety and Compliance.					
<b>2023 Total</b>	-7	123	0	116	-0.1	2
2024	13	526	0	540	0.1	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2024	0	0	0	0	0.0	9
<b>Explanation:</b>	To add units to WP 006540 Safety and Compliance.					
2024	-4	-164	0	-168	-0.1	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006540 WP 006540 Safety and Compliance to WP 006700 Security Upgrades.					
<b>2024 Total</b>	9	362	0	372	0.0	9
2025	174	2,983	0	3,157	1.0	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006530 Infrastructure & Improvements to WP 006540 Safety and Compliance.					
2025	0	0	0	0	0.0	7
<b>Explanation:</b>	To add units to WP 006540 Safety and Compliance					
2025	-148	-1,882	0	-2,031	-0.8	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006540 WP 006540 Safety and Compliance to WP 006700 Security Upgrades.					
<b>2025 Total</b>	26	1,100	0	1,126	0.2	7

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Sub Details for  
Workpaper Group 006540**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Workpaper Detail:** 006540.001 - Safety - Distribution  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Safety projects address critical systems to protect occupants, including water line replacements, fire protection systems, and seismic retrofits at operating bases. Safety projects also include HVAC installations, insulated ceilings, and insulated roll-up doors in garages and storerooms that are designed to improve ventilation and temperature control, preventing indoor heat-related illness and ensuring compliance with occupational health and safety standards.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	45	45	45	45	45	44
Non-Labor	4,543	4,543	4,543	4,543	4,543	4,543
NSE	0	0	0	0	0	0
<b>Total</b>	<b>4,588</b>	<b>4,588</b>	<b>4,588</b>	<b>4,588</b>	<b>4,588</b>	<b>4,587</b>
FTE	0.3	0.3	0.3	0.3	0.3	0.3
Units	4	4	4	4	4	4

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00654.0  
**Category:** A. Facilities  
**Category-Sub:** 2. Safety and Compliance  
**Workpaper Group:** 006540 - Safety and Compliance  
**Workpaper Detail:** 006540.002 - Safety - General Plant  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Safety projects address critical systems to protect occupants, including water line replacements, fire protection systems, and seismic retrofits at headquarters and multi-use facilities. Safety projects also include HVAC installations, insulated ceilings, and insulated roll-up doors in garages and storerooms that are designed to improve ventilation and temperature control, preventing indoor heat-related illness and ensuring compliance with occupational health and safety standards.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	36	37	36	36	36	36
Non-Labor	3,717	3,717	3,717	3,717	3,717	3,717
NSE	0	0	0	0	0	0
<b>Total</b>	<b>3,753</b>	<b>3,754</b>	<b>3,753</b>	<b>3,753</b>	<b>3,753</b>	<b>3,753</b>
FTE	0.3	0.3	0.3	0.3	0.3	0.3
Units	3	3	3	3	3	3

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Group**  
**006550 - Sustainability, On-Site Power Generation, and EV Charging**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00655.0  
**Category:** A. Facilities  
**Category-Sub:** 3. Sustainability, On-Site Generation and EV Charging  
**Workpaper Group:** 006550 - Sustainability, On-Site Power Generation, and EV Charging  
**Unit Measure:** Projects

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	86	154	67	148	31	302	330	610	370	236	435
Non-Labor	Zero-Based	6,946	1,973	4,909	8,903	4,705	13,866	13,730	29,350	19,859	10,259	19,199
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>7,032</b>	<b>2,127</b>	<b>4,976</b>	<b>9,051</b>	<b>4,736</b>	<b>14,168</b>	<b>14,060</b>	<b>29,960</b>	<b>20,229</b>	<b>10,495</b>	<b>19,634</b>
FTE	Zero-Based	0.4	1.0	0.5	1.1	0.2	2.0	2.2	4.1	2.6	1.6	3.0
Units	Zero-Based	14	14	43	55	69	17	18	23	20	7	4

**Business Purpose:**

Sustainability projects encompass LED lighting upgrades to reduce energy consumption and xeriscape landscaping to conserve water and support environmental sustainability. On-site power generation includes technologies such as rooftop photovoltaic solar, carport solar arrays, and linear generators. EV Charging projects include the installation of EV charging stations to charge fleet vehicles at 43 SoCalGas facilities in 2026-2028.

**Physical Description:**

An average of two standalone LED lighting upgrades is forecasted each year. Additionally, two to four on-site power generation projects are planned annually. Most of these projects are expected to be carport-mounted solar installations, with a linear generator planned for Pico Rivera. EV charging infrastructure is planned at 43 sites, totaling 1,075 chargers in 2026-2028. The majority will be Level 2 chargers designed for overnight Fleet vehicle charging, while 10 chargers will be Level 3 fast chargers installed across five facilities.

**Project Justification:**

*Note: Totals may include rounding differences.*

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**Unit Measure:** Projects

These projects are essential to replace outdated lighting systems, improve resilience by generating on-site power, and prepare for the growing electric vehicle fleet. Solar installations not only help meet renewable energy mandates but also lower electricity costs by generating on-site power and reducing dependence on the grid. Additionally, LED lighting retrofits are critical to achieving mandated energy efficiency standards, as non-LED bulbs are no longer sold under state regulations.

*Note: Totals may include rounding differences.*

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**Unit Measure:** Projects

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**Forecast Methodology:**

**Labor - Zero-Based**

The forecast method developed for this cost category is zero-based. This method is most appropriate because specific projects, such as sustainability initiatives, on-site power generation installations, and EV charging infrastructure, are planned as part of a strategic long-term roadmap. Design work has already been completed for a significant number of on-site power generation and EV charging projects, and these projects are now preparing to move into the construction phase. Labor forecasts were calculated using percentage estimates typical for project planning: 3% for sustainability projects, 2% for on-site power generation, and around 2% for EV charging infrastructure, obtained from the project estimates.

**Non-Labor - Zero-Based**

The forecast method developed for this cost category is zero-based. This method is most appropriate because specific projects, such as sustainability initiatives, on-site power generation installations, and EV charging infrastructure, are planned as part of a strategic long-term roadmap. Design work has already been completed for a significant number of on-site power generation and EV charging projects, and these projects are now preparing to move into the construction phase. The estimate for solar installations is based on a cost-per-kWh calculation derived from a current solar project in progress, providing alignment with expected implementation costs. The forecasts for EV Charging are based on project estimates for the specific number of chargers at each site.

**NSE - Zero-Based**

N/A

**Units - Zero-Based**

The forecast method developed for this cost category is zero-based. The forecasted projects for LED upgrades, xeriscape installations, solar projects, the linear generator, and EV Charging sites were tallied for the unit forecast of number of projects.

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**Unit Measure:** Projects

**Summary of Adjustments to Forecast:**

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	290	312	590	357	229	422	12	18	20	13	7	13	302	330	610	370	236	435
NLbr	13,866	13,730	29,350	19,859	10,259	19,199	0	0	0	0	0	0	13,866	13,730	29,350	19,859	10,259	19,199
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>14,156</b>	<b>14,042</b>	<b>29,940</b>	<b>20,216</b>	<b>10,488</b>	<b>19,621</b>	<b>12</b>	<b>18</b>	<b>20</b>	<b>13</b>	<b>7</b>	<b>13</b>	<b>14,168</b>	<b>14,060</b>	<b>29,960</b>	<b>20,229</b>	<b>10,495</b>	<b>19,634</b>
FTE	2.0	2.2	4.1	2.6	1.6	3.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.2	4.1	2.6	1.6	3.0
Units	17	18	23	20	7	4	0	0	0	0	0	0	17	18	23	20	7	4

**Forecast Adjustment Details:**

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	12	0	0	12	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2026 Total</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>0.0</b>	<b>0</b>
2027	18	0	0	18	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2027 Total</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
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**Workpaper Group:** 006550 - Sustainability, On-Site Power Generation, and EV Charging  
**Unit Measure:** Projects

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	20	0	0	20	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2028 Total</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0.0</b>	<b>0</b>
2029	13	0	0	13	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2029 Total</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0.0</b>	<b>0</b>
2030	7	0	0	7	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2030 Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0.0</b>	<b>0</b>
2031	13	0	0	13	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2031 Total</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
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**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	33	101	55	122	29
Non-Labor	3,518	1,674	5,163	5,346	4,705
NSE	0	0	0	0	0
<b>Total</b>	<b>3,551</b>	<b>1,775</b>	<b>5,218</b>	<b>5,468</b>	<b>4,734</b>
FTE	0.3	0.7	0.5	0.9	0.2
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	18	7	0	0	-2
Non-Labor	1,372	-59	-516	3,182	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,390</b>	<b>-52</b>	<b>-516</b>	<b>3,182</b>	<b>-2</b>
FTE	0.1	0.2	-0.1	0.0	0.0
Units	14	14	43	55	69
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	51	108	55	122	27
Non-Labor	4,890	1,615	4,647	8,528	4,705
NSE	0	0	0	0	0
<b>Total</b>	<b>4,941</b>	<b>1,723</b>	<b>4,702</b>	<b>8,650</b>	<b>4,732</b>
FTE	0.4	0.9	0.4	0.9	0.2
Units	14	14	43	55	69
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	9	18	9	20	5

**Area:** OPERATIONS SUPPORT  
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**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>9</b>	<b>18</b>	<b>9</b>	<b>20</b>	<b>5</b>
FTE	0.0	0.1	0.1	0.2	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	25	28	4	6	0
Non-Labor	2,057	358	262	375	0
NSE	0	0	0	0	0
<b>Total</b>	<b>2,082</b>	<b>386</b>	<b>265</b>	<b>381</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	86	154	67	148	31
Non-Labor	6,946	1,973	4,909	8,903	4,705
NSE	0	0	0	0	0
<b>Total</b>	<b>7,032</b>	<b>2,127</b>	<b>4,976</b>	<b>9,051</b>	<b>4,736</b>
FTE	0.4	1.0	0.5	1.1	0.2
Units	14	14	43	55	69

\* 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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**Unit Measure:** Projects

**Summary of Adjustments to Recorded:**

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		18	7	0	0	-2
Non-Labor		1,372	-59	-516	3,182	0
NSE		0	0	0	0	0
	<b>Total</b>	<b>1,390</b>	<b>-52</b>	<b>-516</b>	<b>3,182</b>	<b>-2</b>
FTE		0.1	0.2	-0.1	0.0	0.0
Units		14	14	43	55	69

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	15	1,097	0	1,112	0.1	0
<b>Explanation:</b>	To transfer Sustainability project costs from WP 006540 Safety and Compliance to WP 006550 Sustainability/Energy Conservation.					
2021	10	429	0	439	0.1	0
<b>Explanation:</b>	To transfer Sustainability project costs from WP 006530 Infrastructure & Improvements to WP 006550 Sustainability/Energy Conservation.					
2021	-7	-154	0	-162	-0.1	0

*Note: Totals may include rounding differences.*

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**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>Explanation:</b> To transfer Infrastructure & Improvements project costs from WP 006550 Sustainability/Energy Conservation to WP 006530 Infrastructure & Improvements.						
2021	0	0	0	0	0.0	14
<b>Explanation:</b> To add units to WP 006550 Sustainability/Energy Conservation.						
<b>2021 Total</b>	18	1,372	0	1,390	0.1	14
2022	24	288	0	312	0.2	0
<b>Explanation:</b> To transfer Sustainability project costs from WP 006540 Safety and Compliance to WP 006550 Sustainability/Energy Conservation.						
2022	2	141	0	143	0.1	0
<b>Explanation:</b> To transfer Sustainability project costs from WP 006530 Infrastructure & Improvements to WP 006550 Sustainability/Energy Conservation.						
2022	-20	-491	0	-512	-0.2	0
<b>Explanation:</b> To transfer Infrastructure & Improvements project costs from WP 006550 Sustainability/Energy Conservation to WP 006530 Infrastructure & Improvements.						
2022	2	3	0	5	0.1	0
<b>Explanation:</b> To transfer EV Charging project costs from WP 007340 NGV Refueling Stations to WP 006550 Sustainability/Energy Conservation.						
2022	0	0	0	0	0.0	14
<b>Explanation:</b> To add units to WP 006550 Sustainability/Energy Conservation.						

*Note: Totals may include rounding differences.*

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**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>2022 Total</b>	7	-59	0	-52	0.2	14
2023	7	0	0	7	0.1	0
<b>Explanation:</b>	To transfer Sustainability project costs from WP 006540 Safety and Compliance to WP 006550 Sustainability/Energy Conservation.					
2023	-6	-513	0	-519	-0.1	0
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 006550 Sustainability/Energy Conservation to WP 006530 Infrastructure & Improvements.					
2023	-2	-3	0	-4	-0.1	0
<b>Explanation:</b>	To transfer EV Charging project costs from WP 007340 NGV Refueling Stations to WP 006550 Sustainability/Energy Conservation.					
2023	0	0	0	0	0.0	43
<b>Explanation:</b>	To add units to WP 006550 Sustainability/Energy Conservation.					
<b>2023 Total</b>	-0.446	-516	0	-516	-0.1	43
2024	0	3,376	0	3,376	0.0	0
<b>Explanation:</b>	To transfer Renewable Energy project costs from WP 006530 Infrastructure & Improvements to WP 006550 Sustainability/Energy Conservation.					
2024	0	-198	0	-198	0.0	0

*Note: Totals may include rounding differences.*

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**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>Explanation:</b> To transfer Infrastructure & Improvements project costs from WP 006550 Sustainability/Energy Conservation to WP 006530 Infrastructure & Improvements.						
2024	0	4	0	4	0.0	0
<b>Explanation:</b> To transfer H2 Home project costs WO 89501 out of WP 006550 Sustainability/Energy Conservation.						
2024	0	0	0	0	0.0	55
<b>Explanation:</b> To add units to WP 006550 Sustainability/Energy Conservation.						
<b>2024 Total</b>	0	3,182	0	3,182	0.0	55
2025	0.376	2	0	2	0.1	0
<b>Explanation:</b> To transfer Sustainability project costs from WP 006530 Infrastructure Improvements to WP 006550 Sustainability.						
2025	-2	-2	0	-5	-0.1	0
<b>Explanation:</b> To transfer Infrastructure Improvements project costs from WP 006550 Sustainability to WP 006530 Infrastructure Improvements.						
2025	0	0	0	0	0.0	69
<b>Explanation:</b> To add units to WP 006550 Sustainability.						
<b>2025 Total</b>	-2	-0.327	0	-2	0.0	69

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Sub Details for  
Workpaper Group 006550**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00655.0  
**Category:** A. Facilities  
**Category-Sub:** 3. Sustainability, On-Site Generation and EV Charging  
**Workpaper Group:** 006550 - Sustainability, On-Site Power Generation, and EV Charging  
**Workpaper Detail:** 006550.001 - Sustainability - Distribution  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Sustainability projects implement resource-efficient upgrades, such as xeriscaping for water conservation and LED lighting for energy efficiency , to reduce environmental impact and support compliance with state regulations at operating bases.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	12	62	0	57	92
Non-Labor	0	349	1,950	0	1,820	2,880
NSE	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>361</b>	<b>2,012</b>	<b>0</b>	<b>1,877</b>	<b>2,972</b>
FTE	0.0	0.1	0.4	0.0	0.4	0.6
Units	0	2	4	0	3	1

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00655.0  
**Category:** A. Facilities  
**Category-Sub:** 3. Sustainability, On-Site Generation and EV Charging  
**Workpaper Group:** 006550 - Sustainability, On-Site Power Generation, and EV Charging  
**Workpaper Detail:** 006550.002 - Sustainability - General Plant  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Sustainability projects implement resource-efficient upgrades, such as xeriscaping for water conservation and LED lighting for energy efficiency , to reduce environmental impact and support compliance with state regulations at multi-use facilities.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	26	0	67	0	0
Non-Labor	0	821	0	2,116	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<u><b>0</b></u>	<u><b>847</b></u>	<u><b>0</b></u>	<u><b>2,183</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
FTE	0.0	0.2	0.0	0.5	0.0	0.0
Units	0	1	0	1	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
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**Category-Sub:** 3. Sustainability, On-Site Generation and EV Charging  
**Workpaper Group:** 006550 - Sustainability, On-Site Power Generation, and EV Charging  
**Workpaper Detail:** 006550.003 - On-Site Power Generation - Distribution  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

On-site power generation projects at operating bases and regional headquarters integrate renewable and low-carbon technologies, such as carport solar arrays, rooftop solar installations, and linear generators to reduce emissions, lower energy costs, and improve resilience by generating on-site power.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	123	0	336	52	179	98
Non-Labor	5,788	0	15,919	2,472	8,439	4,634
NSE	0	0	0	0	0	0
<b>Total</b>	<b>5,911</b>	<b>0</b>	<b>16,255</b>	<b>2,524</b>	<b>8,618</b>	<b>4,732</b>
FTE	0.8	0.0	2.3	0.4	1.2	0.7
Units	2	0	3	3	4	2

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00655.0  
**Category:** A. Facilities  
**Category-Sub:** 3. Sustainability, On-Site Generation and EV Charging  
**Workpaper Group:** 006550 - Sustainability, On-Site Power Generation, and EV Charging  
**Workpaper Detail:** 006550.004 - On-Site Power Generation - General Plant  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

On-site power generation projects at multi-use facilities integrate renewable and low-carbon technologies, such as carport solar arrays, rooftop solar installations, and linear generators to reduce emissions, lower energy costs, and improve resilience by generating on-site power.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	111	0	62	0	245
Non-Labor	0	5,132	0	2,948	0	11,685
NSE	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>5,243</b>	<b>0</b>	<b>3,010</b>	<b>0</b>	<b>11,930</b>
FTE	0.0	0.7	0.0	0.4	0.0	1.7
Units	0	2	0	1	0	1

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00655.0  
**Category:** A. Facilities  
**Category-Sub:** 3. Sustainability, On-Site Generation and EV Charging  
**Workpaper Group:** 006550 - Sustainability, On-Site Power Generation, and EV Charging  
**Workpaper Detail:** 006550.005 - EV Charging - Distribution  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

EV charging projects at operating bases and regional headquarters install electric vehicle charging infrastructure and equipment to support fleet electrification.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	179	168	163	189	0	0
Non-Labor	8,078	6,900	9,238	12,323	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>8,257</b>	<b>7,068</b>	<b>9,401</b>	<b>12,512</b>	<b>0</b>	<b>0</b>
FTE	1.2	1.1	1.1	1.3	0.0	0.0
Units	15	12	14	15	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00655.0  
**Category:** A. Facilities  
**Category-Sub:** 3. Sustainability, On-Site Generation and EV Charging  
**Workpaper Group:** 006550 - Sustainability, On-Site Power Generation, and EV Charging  
**Workpaper Detail:** 006550.006 - EV Charging - General Plant  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

EV charging projects at multi-use facilities install electric vehicle charging infrastructure and equipment to support fleet electrification.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	13	49	0	0	0
Non-Labor	0	528	2,243	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<u><b>0</b></u>	<u><b>541</b></u>	<u><b>2,292</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
FTE	0.0	0.1	0.3	0.0	0.0	0.0
Units	0	1	2	0	0	0

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper Group 006550**

Southern California Gas Company  
2028 GRC - APPLICATION  
Capital Workpapers

Sustainability		2026 (\$MM)	2027 (\$MM)	2028 (\$MM)	2029 (\$MM)	2030 (\$MM)	2031 (\$MM)
Porterville Sub-Base LED	Distribution		0.103				
Downey Base	Distribution		0.258				
Pico Rivera Base T+D - Building H	General Plant		0.847				
El Centro Base (Ross Ave.) LED	Distribution			0.276			
Yucca Valley Operating Base LED	Distribution			0.166			
Compton Xeriscape	Distribution			1.093			
Aliso Viejo Base LED	Distribution			0.477			
Monterey Park Xeriscape	General Plant				2.183		
Redlands Xeriscape	Distribution					1.210	
Goleta Xeriscape	Distribution					0.190	
El Centro Xeriscape	Distribution					0.477	
Pico Rivera Building B	Distribution						2.972
<b>Sub-total</b>		<b>0.000</b>	<b>1.208</b>	<b>2.012</b>	<b>2.183</b>	<b>1.877</b>	<b>2.972</b>

On-Site Power Generation		2026 (\$MM)	2027 (\$MM)	2028 (\$MM)	2029 (\$MM)	2030 (\$MM)	2031 (\$MM)	Annual Electricity Usage (kwh)	Cost/kwh estimate	Project Estimate
Chatsworth Solar	Distribution	3.781						611,852	\$ 6.18	\$ 3,778,322
San Pedro Base Carport Solar	Distribution	2.130								\$ 2,128,143
Pico Rivera linear generator (Phase 1)	General Plant		2.503							\$ 2,500,000
San Dimas Net Zero	General Plant		2.740					443,294	\$ 6.18	\$ 2,737,439
Anaheim Net Zero	Distribution			3.769				609,863	\$ 6.18	\$ 3,766,040
Compton Solar	Distribution			8.472				1,370,980	\$ 6.18	\$ 8,466,107
Saticoy Solar	Distribution			4.014				649,502	\$ 6.18	\$ 4,010,819
Palm Desert Solar	Distribution				1.425			230,551	\$ 6.18	\$ 1,423,704
Needles	Distribution				0.632			102,125	\$ 6.18	\$ 630,645
Playa del Rey	Distribution				0.468			75,760	\$ 6.18	\$ 467,835
ERC Net Zero	General Plant				3.010			487,170	\$ 6.18	\$ 3,008,383
Crenshaw	Distribution					1.253		202,812	\$ 6.18	\$ 1,252,409
Taft	Distribution					0.835		135,245	\$ 6.18	\$ 835,168
Oxnard	Distribution					3.022		488,928	\$ 6.18	\$ 3,019,239
Garden Grove	Distribution					3.508		567,534	\$ 6.18	\$ 3,504,649
Pico Rivera (Phase 2)	General Plant						11.930	2,740,412	\$ 6.18	\$ 14,419,654
Redlands	Distribution							533,701	\$ 6.18	\$ 3,295,722
Canoga Park	Distribution							232,172	\$ 6.18	\$ 1,433,714
<b>Sub-total</b>		<b>5.911</b>	<b>5.243</b>	<b>16.255</b>	<b>5.535</b>	<b>8.618</b>	<b>16.662</b>			

Cost/kwh estimate calculation

	full year sum kwh	Project Costs	cost/kwh
Basis: San Bernardino - energy usage	322,527	\$ 1,991,676	\$ 6.18

EV Charging (based on Project Estimates)		2026 (\$MM)	2027 (\$MM)	2028 (\$MM)	2029 (\$MM)	2030 (\$MM)	2031 (\$MM)	Number of charging ports
EL CENTRO	Distribution	0.841						14
YUCCA VALLEY	Distribution	0.397						5
VICTORVILLE	Distribution	0.365						13
VISALIA	Distribution	0.829						33
SIMI VALLEY	Distribution	0.537						20
MURRIETA	Distribution	0.597						40
VALENCIA	Distribution	0.742						41
SANTA BARBARA	Distribution	0.218						18
BEAUMONT	Distribution	0.364						19
WHITTIER	Distribution	0.396						17
YUKON	Distribution	0.491						23

Southern California Gas Company  
2028 GRC - APPLICATION  
Capital Workpapers

EV Charging (based on Project Estimates)		2026 (\$MM)	2027 (\$MM)	2028 (\$MM)	2029 (\$MM)	2030 (\$MM)	2031 (\$MM)	Number of charging ports
PORTERVILLE	Distribution	0.091						6
INDUSTRY	Distribution	0.615						30
GARDEN GROVE	Distribution	0.670						33
SAN BERNARDINO	Distribution	1.104						41
LANCASTER	Distribution		0.975					26
MONTEREY PARK	General Plant		0.541					23
ALHAMBRA	Distribution		0.297					18
DOWNEY	Distribution		0.599					26
ALISO VIEJO	Distribution		0.734					33
CHINO	Distribution		0.604					63
PALM DESERT	Distribution		0.561					30
OXNARD	Distribution		0.317					37
CORONA	Distribution		1.251					18
FONTANA	Distribution		0.357					27
REDLANDS	Distribution		0.419					22
HUNTINGTON PARK	Distribution		0.185					13
182ND STREET	Distribution		0.769					35
HOLLYWOOD	Distribution			1.010				39
SANTA MONICA	Distribution			0.931				34
ROMOLAND	Distribution			0.601				30
SANTA ANA	Distribution			0.766				30
BELVEDERE	Distribution			1.037				17
TEMPLETON	Distribution			0.655				11
TAFT	Distribution			0.821				13
SANTA MARIA	Distribution			0.605				20
HANFORD	Distribution			0.144				2
BAKERSFIELD	Distribution			1.004				37
SAN LUIS OBISPO	Distribution			0.782				23
PICO RIVERA	General Plant			1.576				76
SAN DIMAS	General Plant			0.716				19
GOLETA	Distribution			0.251				6
RIM FOREST	Distribution			0.277				4
BLYTHE	Distribution			0.517				6
NEEDLES	Distribution				1.021			10
ANAHEIM	Distribution				1.244			40
PASADENA	Distribution				0.678			19
RIVERSIDE	Distribution				0.816			30
LA JOLLA	Distribution				1.249			26
AZUSA	Distribution				1.491			36
CRENSHAW	Distribution				0.835			23
CHATSWORTH	Distribution				0.614			19
JUANITA	Distribution				0.459			21
GLENDALE	Distribution				0.977			46
CANOGA	Distribution				1.037			25
BRANFORD	Distribution				0.671			22
SAN PEDRO	Distribution				0.289			10
SATICOY	Distribution				0.889			33
HONOR RANCHO	Distribution				0.242			8
<b>Sub-total</b>		<b>8.257</b>	<b>7.609</b>	<b>11.693</b>	<b>12.512</b>	<b>0.000</b>	<b>0.000</b>	<b>1459</b>
<b>Workpaper Total</b>		<b>14.168</b>	<b>14.060</b>	<b>29.960</b>	<b>20.230</b>	<b>10.495</b>	<b>19.634</b>	

**Beginning of Workpaper Group  
006700 - Physical Security Upgrades**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	435	171	103	247	556	350	418	720	802	785	795
Non-Labor	Zero-Based	12,907	11,519	5,857	16,137	15,411	11,189	13,200	23,222	25,798	25,349	25,709
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>13,341</b>	<b>11,690</b>	<b>5,961</b>	<b>16,384</b>	<b>15,966</b>	<b>11,539</b>	<b>13,618</b>	<b>23,942</b>	<b>26,600</b>	<b>26,134</b>	<b>26,504</b>
FTE	Zero-Based	0.2	2.3	0.7	1.9	3.6	2.3	2.7	4.8	5.4	5.2	5.4
Units	Zero-Based	10	16	12	24	19	16	9	13	17	14	14

**Business Purpose:**

Physical Security Upgrades include projects that implement security upgrades at Company facilities that protect employees, safeguard buildings, and preserve Company assets, thereby ensuring that personnel can operate in a secure environment and continue operations without disruption.

**Physical Description:**

Physical security upgrades include installations, replacements, and enhancements to surveillance systems, physical barriers, and controlled access points. Security projects commonly involve upgrading outdated cameras and recording equipment, as well as installing perimeter cameras which often require trenching for electrical connections. Physical barrier projects typically include replacing chain-link fencing with heavy-gauge mesh, anti-cut, and anti-climb fencing, as well as adding electronic perimeter intrusion detection systems.

**Project Justification:**

Physical security upgrades are planned according to Corporate Security's risk assessments , which recommends prioritizing hardening measures at

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

the most vulnerable facilities, ensuring compliance with TSA requirements for critical sites , mitigating unauthorized access through anti-cut and anti-climb fencing, and addressing lifecycle considerations for surveillance systems and barriers. These upgrades collectively enhance security, reduce operational risk, and align with long-term strategic safety objectives.

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

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**Forecast Methodology:**

**Labor - Zero-Based**

The forecast method developed for this cost category is zero-based. This method is most appropriate because security upgrades are not recurring expenses but are implemented at designated sites as part of a strategic, long-term security plan. Labor forecasts were calculated using 3% percentage estimates typical for project planning.

**Non-Labor - Zero-Based**

The forecast method developed for this cost category is zero-based. This method is most appropriate because security upgrades are not recurring expenses but are implemented at designated sites as part of a strategic, long-term security plan. The project estimates were based vendor estimates for the general types of scope, either fencing, trenching, cabling infrastructure, and electronic security, as well as the general type of facility, either storage field, operating base, substation or compressor, or headquarters.

**NSE - Zero-Based**

N/A

**Units - Zero-Based**

The forecast method developed for this cost category is zero-based. The forecasted projects for security systems, fences and guard shelters were counted for the unit forecast.

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

**Summary of Adjustments to Forecast:**

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	336	396	697	774	760	771	14	22	23	28	25	24	350	418	720	802	785	795
NLbr	11,189	13,200	23,222	25,798	25,349	25,709	0	0	0	0	0	0	11,189	13,200	23,222	25,798	25,349	25,709
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>11,525</b>	<b>13,596</b>	<b>23,919</b>	<b>26,572</b>	<b>26,109</b>	<b>26,480</b>	<b>14</b>	<b>22</b>	<b>23</b>	<b>28</b>	<b>25</b>	<b>24</b>	<b>11,539</b>	<b>13,618</b>	<b>23,942</b>	<b>26,600</b>	<b>26,134</b>	<b>26,504</b>
FTE	2.3	2.7	4.8	5.4	5.2	5.4	0.0	0.0	0.0	0.0	0.0	0.0	2.3	2.7	4.8	5.4	5.2	5.4
Units	16	9	13	17	14	14	0	0	0	0	0	0	16	9	13	17	14	14

**Forecast Adjustment Details:**

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	14	0	0	14	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2026 Total</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>0.0</b>	<b>0</b>
2027	22	0	0	22	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2027 Total</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	23	0	0	23	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2028 Total</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0.0</b>	<b>0</b>
2029	28	0	0	28	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2029 Total</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>0.0</b>	<b>0</b>
2030	25	0	0	25	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2030 Total</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0.0</b>	<b>0</b>
2031	24	0	0	24	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2031 Total</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	6	149
Non-Labor	0	0	0	3,737	6,414
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,742</b>	<b>6,563</b>
FTE	0.0	0.0	0.0	0.0	1.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	260	119	84	198	323
Non-Labor	9,085	9,427	5,545	11,721	8,997
NSE	0	0	0	0	0
<b>Total</b>	<b>9,345</b>	<b>9,547</b>	<b>5,629</b>	<b>11,919</b>	<b>9,320</b>
FTE	0.1	2.0	0.6	1.6	2.0
Units	10	16	12	24	19
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	260	119	84	204	472
Non-Labor	9,085	9,427	5,545	15,458	15,411
NSE	0	0	0	0	0
<b>Total</b>	<b>9,345</b>	<b>9,547</b>	<b>5,629</b>	<b>15,662</b>	<b>15,883</b>
FTE	0.1	2.0	0.6	1.6	3.0
Units	10	16	12	24	19
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	46	20	13	33	83

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>46</b>	<b>20</b>	<b>13</b>	<b>33</b>	<b>83</b>
FTE	0.1	0.3	0.1	0.3	0.6
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	129	31	5	10	0
Non-Labor	3,822	2,092	312	679	0
NSE	0	0	0	0	0
<b>Total</b>	<b>3,950</b>	<b>2,123</b>	<b>318</b>	<b>690</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	435	171	103	247	556
Non-Labor	12,907	11,519	5,857	16,137	15,411
NSE	0	0	0	0	0
<b>Total</b>	<b>13,341</b>	<b>11,690</b>	<b>5,961</b>	<b>16,384</b>	<b>15,966</b>
FTE	0.2	2.3	0.7	1.9	3.6
Units	10	16	12	24	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:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

**Summary of Adjustments to Recorded:**

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		260	119	84	198	323
Non-Labor		9,085	9,427	5,545	11,721	8,997
NSE		0	0	0	0	0
	<b>Total</b>	<b>9,345</b>	<b>9,547</b>	<b>5,629</b>	<b>11,919</b>	<b>9,320</b>
FTE		0.1	2.0	0.6	1.6	2.0
Units		10	16	12	24	19

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	107	2,630	0	2,737	-1.0	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2021	14	247	0	261	0.1	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2021	62	1,397	0	1,459	0.4	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	36	3,995	0	4,031	0.3	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006540 Safety and Compliance to WP 006700 Security Upgrade.					
2021	41	817	0	858	0.3	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure & Improvements to WP 006700 Security Upgrade.					
2021	0	0	0	0	0.0	10
<b>Explanation:</b>	To add units to WP 006700 Security Upgrade.					
<b>2021 Total</b>	260	9,085	0	9,345	0.1	10
2022	9	12	0	20	1.0	0
<b>Explanation:</b>	Transfer Facility Security upgrade costs from Gas Transmission Storage to Facilities					
2022	18	184	0	202	0.2	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2022	15	44	0	59	0.1	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2022	37	1,763	0	1,799	0.4	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2022	27	5,290	0	5,317	0.2	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006540 Safety and Compliance to WP 006700 Security Upgrade.					
2022	14	2,135	0	2,149	0.1	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure & Improvements to WP 006700 Security Upgrade.					
2022	0	0	0	0	0.0	16
<b>Explanation:</b>	To add units to WP 006700 Security Upgrade.					
<b>2022 Total</b>	119	9,427	0	9,547	2.0	16
2023	4	97	0	100	0.0	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2023	0.407	190	0	190	0.0	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2023	23	385	0	408	0.2	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2023	12	350	0	362	0.1	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	-11	0	-11	0.0	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006540 Safety and Compliance to WP 006700 Security Upgrade.					
2023	46	4,534	0	4,580	0.3	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure & Improvements to WP 006700 Security Upgrade.					
2023	0	0	0	0	0.0	12
<b>Explanation:</b>	To add units to WP 006700 Security Upgrade.					
<b>2023 Total</b>	84	5,545	0	5,629	0.6	12
2024	9	1,998	0	2,007	0.1	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2024	0	3	0	3	0.0	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2024	33	463	0	496	0.3	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2024	37	1,978	0	2,016	0.3	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2024	115	7,114	0	7,229	0.8	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure & Improvements to WP 006700 Security Upgrade.					
2024	0	0	0	0	0.0	24
<b>Explanation:</b>	To add units to WP 006700 Security Upgrade.					
2024	4	164	0	168	0.1	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006540 WP 006540 Safety and Compliance to WP 006700 Security Upgrades.					
<b>2024 Total</b>	198	11,721	0	11,919	1.6	24
2025	4	940	0	944	0.0	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2025	0	2	0	2	0.0	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2025	4	42	0	46	0.0	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					
2025	28	-153	0	-125	0.2	0
<b>Explanation:</b>	Transfer facility security upgrade costs from Gas Transmission Storage to Facilities					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2025	139	6,283	0	6,422	1.0	0
<b>Explanation:</b>	To transfer Security Upgrade project costs from WP 006530 Infrastructure Improvements to WP 006700 Security Upgrade.					
2025	0	0	0	0	0.0	19
<b>Explanation:</b>	To add units to WP 00670 Security Upgrades.					
2025	148	1,882	0	2,031	0.8	0
<b>Explanation:</b>	To transfer Safety and Compliance project costs from WP 006540 WP 006540 Safety and Compliance to WP 006700 Security Upgrades.					
<b>2025 Total</b>	323	8,997	0	9,320	2.0	19

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Sub Details for  
Workpaper Group 006700**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Workpaper Detail:** 006700.001 - Physical Security Projects - Distribution  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Physical security upgrades implement critical measures including access control systems, surveillance upgrades, intrusion detection, and heavy-gauge mesh fencing, to safeguard personnel and assets at operating bases and regional headquarters.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	134	174	408	411	515	579
Non-Labor	4,300	5,490	13,210	13,200	16,590	18,690
NSE	0	0	0	0	0	0
<b>Total</b>	<b>4,434</b>	<b>5,664</b>	<b>13,618</b>	<b>13,611</b>	<b>17,105</b>	<b>19,269</b>
FTE	0.9	1.1	2.8	2.8	3.5	3.9
Units	10	5	8	11	10	12

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Workpaper Detail:** 006700.002 - Physical Security Projects - General Plant  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Physical security upgrades implement critical measures including access control systems, surveillance upgrades, intrusion detection, and heavy-gauge mesh fencing, to safeguard personnel and assets at multi-use facilities.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	27	0	109	182	0	0
Non-Labor	850	0	3,480	5,850	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<u><b>877</b></u>	<u><b>0</b></u>	<u><b>3,589</b></u>	<u><b>6,032</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
FTE	0.2	0.0	0.7	1.2	0.0	0.0
Units	2	0	1	2	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Workpaper Detail:** 006700.003 - Physical Security Upgrades - Storage  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Physical security upgrades implement critical measures including access control systems, surveillance upgrades, intrusion detection, and heavy-gauge mesh fencing, to safeguard critical assets at storage fields.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	95	149	125	116	46	46
Non-Labor	3,039	4,710	4,032	3,748	1,519	1,519
NSE	0	0	0	0	0	0
<b>Total</b>	<b>3,134</b>	<b>4,859</b>	<b>4,157</b>	<b>3,864</b>	<b>1,565</b>	<b>1,565</b>
FTE	0.6	1.0	0.8	0.8	0.3	0.3
Units	2	3	3	3	1	1

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00670.0  
**Category:** A. Facilities  
**Category-Sub:** 4. Physical Security Upgrades  
**Workpaper Group:** 006700 - Physical Security Upgrades  
**Workpaper Detail:** 006700.004 - Physical Security Upgrades - Transmission  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Physical security upgrades implement critical measures including access control systems, surveillance upgrades, intrusion detection, and heavy-gauge mesh fencing, to safeguard critical assets at transmission compressor stations.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	94	95	78	93	224	170
Non-Labor	3,000	3,000	2,500	3,000	7,240	5,500
NSE	0	0	0	0	0	0
<b>Total</b>	<b>3,094</b>	<b>3,095</b>	<b>2,578</b>	<b>3,093</b>	<b>7,464</b>	<b>5,670</b>
FTE	0.6	0.6	0.5	0.6	1.4	1.2
Units	2	1	1	1	3	1

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper Group 006700**

Southern California Gas Company  
2028 GRC - APPLICATION  
Capital Workpapers

S=security system, F=fence/wall, D=fence detection, M= fence mesh, G= guard shelter

Location			2026	2026 cost (\$MM)	2027	2027 cost (\$MM)	2028	2028 cost (\$MM)	2029	2029 cost (\$MM)	2030	2030 cost (\$MM)	2031	2031 cost (\$MM)
Anaheim Base	Distribution	RAMP	F	1										
Juanita Base	Distribution	RAMP	F	0.1		S	1.74							
San Bernardino Base	Distribution	RAMP	S	0.3										
Santa Ana Base	Distribution	RAMP	F	0.4	S	1.74								
Visalia Base	Distribution	RAMP	S	0.3	F, D	1.5								
San Dimas	General Plant	RAMP	S	0.25				M, D	0.75					
Blythe Compressor Station	Transmission	non-RAMP	F	2.5										
Monterey Park Base	General Plant	RAMP	F, D	0.6		S	3.48							
Redlands Base	Distribution	RAMP	F, D	0.3		S	1.74							
Compton Base	Distribution	RAMP	F, D	0.8				S	1.74					
Oxnard Base	Distribution	RAMP	M, D	0.4										
Riverside Base	Distribution	RAMP	M, D	0.55										
Taft Base	Transmission	RAMP	F, D	0.5										
Saticoy Base	Distribution	RAMP	F	0.15				S	1.74					
Aliso Canyon Storage Field	Storage	non-RAMP	S	1.5	S	1.5	S	1.5	S	1.5	S	1.5		
Honor Rancho Storage Field	Storage	non-RAMP	S	1.5	S	1.5	S	1.0	S	0.5			S	1.5
Newberry Compressor Station	Transmission	non-RAMP			S, F, G	3	S, F, G	2.5						
Valencia Base	Distribution	RAMP			M, D	0.75								
Pasadena Base	Distribution	RAMP			M, D	0.75								
Branford Base	Distribution	RAMP			M, D	0.75								
Goleta Storage Field	Storage	non-RAMP			F	1.7		S	1.7					
Fontana Base	Distribution	RAMP					F, D	1.5					S	1.74
Crenshaw Base	Distribution	RAMP					F, D	1.5	S	1.74				
Glendale Base	Distribution	RAMP					F, D	1.5						
Spence Street	Distribution	RAMP					F	1						
Lancaster Base	Distribution	RAMP					S, M, D	2.49						
Alhambra Base	Distribution	RAMP					S	1.74			F, D	1.5		
Wheeler Ridge Compressor Station	Transmission	non-RAMP						S, F	3	S, F	2.5			
Playa Del Rey	Storage	RAMP					F	1.5						
Garden Grove Base	Distribution	RAMP						S	1.74	F, D	1.5			
La Jolla Street Base	Distribution	RAMP						M, D	0.75					
Murrieta Base	Distribution	RAMP						M, D	0.75					
Azusa Base	Distribution	RAMP						M, D	0.75	S	1.74			
Chino Base	Distribution	RAMP						M, D	0.75	S	1.74			
Hollywood Base	Distribution	RAMP						M, D	0.75			S	1.74	

Southern California Gas Company  
2028 GRC - APPLICATION  
Capital Workpapers

S=security system, F=fence/wall, D=fence detection, M= fence mesh, G= guard shelter

Location			2026	2026 cost (\$MM)	2027	2027 cost (\$MM)	2028	2028 cost (\$MM)	2029	2029 cost (\$MM)	2030	2030 cost (\$MM)	2031	2031 cost (\$MM)
Industry Base	Distribution	RAMP							M, D	0.75	S	1.74		
Huntington Park Base	Distribution	RAMP							S	1.74	F, D	1.5		
Olympic	General Plant	RAMP							S, F, D	5.1				
San Luis Obispo Base	Distribution	RAMP									F, D	1.5		
Santa Barbara Base	Distribution	RAMP									M, D, S	2.13		
Downey Base	Distribution	RAMP									F, D	1.5		
San Pedro Base	Distribution	RAMP									S	1.74	F, D	1.5
Needles Compressor Station	Transmission	non-RAMP									S	3	S	5.5
Needles Base	Transmission	RAMP									S	1.74		
Palm Desert Base	Distribution	RAMP											M, D	0.75
182nd St. (Redondo) Base	Distribution	RAMP											F, D	1.5
Rim Forest Base	Distribution	RAMP											F, D	1.5
Santa Maria Base	Distribution	RAMP											F, D	1.5
Whittier Base	Distribution	RAMP											F, D	1.5
Porterville Sub-Base	Distribution	RAMP											S	1.74
Templeton Base	Distribution	RAMP											S	1.74
Belvedere Base	Distribution	RAMP											S	1.74
Victorville Base	Distribution	RAMP											S	1.74
<b>Sub-Total</b>				11.189		13.200		23.222		25.798		25.349		25.709
<b>Labor</b>				0.350		0.418		0.721		0.802		0.784		0.794
<b>Total</b>				<b>11.538</b>		<b>13.618</b>		<b>23.943</b>		<b>26.599</b>		<b>26.134</b>		<b>26.504</b>

Number of Projects	16	9	13	17	14	14
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**Beginning of Workpaper Group  
007340 - CNG Fleet Fueling Upgrades**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	958	530	572	635	572	114	118	266	196	156	160
Non-Labor	Zero-Based	4,762	2,024	3,161	642	1,411	2,569	3,585	4,829	4,623	4,878	4,999
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>5,720</b>	<b>2,554</b>	<b>3,733</b>	<b>1,278</b>	<b>1,983</b>	<b>2,683</b>	<b>3,703</b>	<b>5,095</b>	<b>4,819</b>	<b>5,034</b>	<b>5,159</b>
FTE	Zero-Based	6.1	3.8	4.5	4.2	4.4	1.2	1.2	2.2	1.8	1.3	1.4
Units	Zero-Based	11	10	17	17	19	7	6	6	6	3	4

**Business Purpose:**

CNG fleet fueling upgrade projects are identified for existing CNG fueling facilities that fuel the existing Company fleet vehicles. There are 31 CNG refueling facilities at Company locations. The necessary upgrades will enhance refueling reliability for the SoCalGas fleet, increase capacity, and replace deteriorating equipment within the existing infrastructure.

**Physical Description:**

CNG Fleet fueling upgrade projects address obsolete and unsupported equipment and improve reliability. These projects include adding redundant compressors, replacing aging components, performing full system overhauls where parts are unavailable, and upgrading dryers to prevent moisture contamination.

**Project Justification:**

The CNG fleet fueling upgrade projects are necessary because the existing stations were commissioned over 20 years ago and now face reliability

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

issues due to equipment aging, corrosion, and lack of replacement parts. These upgrades are needed to support safety, minimize downtime, and maintain fueling performance for the Company NGV fleet.

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

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**Forecast Methodology:**

**Labor - Zero-Based**

The forecast method developed for this cost category is zero-based, which is appropriate because specific projects are planned each year based on prioritized Company needs, with scope varying by site. Labor forecasts are developed for each project according to its defined scope and schedule.

**Non-Labor - Zero-Based**

The forecast method developed for this cost category is zero-based, which is appropriate because specific projects are planned each year based on prioritized Company needs, with scope varying by site.

**NSE - Zero-Based**

N/A

**Units - Zero-Based**

The forecast method developed for this cost category is zero-based. The forecasted projects for CNG fueling upgrades were counted for the unit forecast of number of projects.

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

**Summary of Adjustments to Forecast:**

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	110	112	257	189	151	155	4	6	9	7	5	5	114	118	266	196	156	160
NLbr	2,569	3,585	4,829	4,623	4,878	4,999	0	0	0	0	0	0	2,569	3,585	4,829	4,623	4,878	4,999
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,679</b>	<b>3,697</b>	<b>5,086</b>	<b>4,812</b>	<b>5,029</b>	<b>5,154</b>	<b>4</b>	<b>6</b>	<b>9</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>2,683</b>	<b>3,703</b>	<b>5,095</b>	<b>4,819</b>	<b>5,034</b>	<b>5,159</b>
FTE	1.2	1.2	2.2	1.8	1.3	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.2	1.2	2.2	1.8	1.3	1.4
Units	7	6	6	6	3	4	0	0	0	0	0	0	7	6	6	6	3	4

**Forecast Adjustment Details:**

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	4	0	0	4	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2026 Total</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0.0</b>	<b>0</b>
2027	6	0	0	6	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2027 Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	9	0	0	9	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2028 Total</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0.0</b>	<b>0</b>
2029	7	0	0	7	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2029 Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0.0</b>	<b>0</b>
2030	5	0	0	5	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2030 Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.0</b>	<b>0</b>
2031	5	0	0	5	0.0	0
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
<b>2031 Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.0</b>	<b>0</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	573	373	466	525	486
Non-Labor	3,352	1,659	2,990	615	1,411
NSE	0	0	0	0	0
<b>Total</b>	<b>3,925</b>	<b>2,032</b>	<b>3,456</b>	<b>1,140</b>	<b>1,897</b>
FTE	5.1	3.3	3.8	3.6	3.7
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	-2	2	0	0
Non-Labor	0	-3	3	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>-5</b>	<b>4</b>	<b>0</b>	<b>0</b>
FTE	0.0	-0.1	0.1	0.0	0.0
Units	11	10	17	17	19
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	573	371	467	525	486
Non-Labor	3,352	1,657	2,993	615	1,411
NSE	0	0	0	0	0
<b>Total</b>	<b>3,925</b>	<b>2,028</b>	<b>3,460</b>	<b>1,140</b>	<b>1,897</b>
FTE	5.1	3.2	3.9	3.6	3.7
Units	11	10	17	17	19
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	101	63	74	84	86

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>101</b>	<b>63</b>	<b>74</b>	<b>84</b>	<b>86</b>
FTE	1.0	0.6	0.6	0.6	0.7
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	284	96	31	27	0
Non-Labor	1,410	368	168	27	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,694</b>	<b>464</b>	<b>199</b>	<b>54</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	958	530	572	635	572
Non-Labor	4,762	2,024	3,161	642	1,411
NSE	0	0	0	0	0
<b>Total</b>	<b>5,720</b>	<b>2,554</b>	<b>3,733</b>	<b>1,278</b>	<b>1,983</b>
FTE	6.1	3.8	4.5	4.2	4.4
Units	11	10	17	17	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:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

**Summary of Adjustments to Recorded:**

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	-2	2	0	0
Non-Labor	0	-3	3	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>-5</b>	<b>4</b>	<b>0</b>	<b>0</b>
FTE	0.0	-0.1	0.1	0.0	0.0
Units	11	10	17	17	19

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	11
<b>Explanation:</b>	To add units to WP 007340 NGV Refueling Stations.					
<b>2021 Total</b>	0	0	0	0	0.0	11
2022	-2	-3	0	-5	-0.1	0
<b>Explanation:</b>	To transfer EV Charging project costs from WP 007340 NGV Refueling Stations to WP 006550 Sustainability/Energy Conservation.					
2022	0	0	0	0	0.0	10

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>Explanation:</b> To add units to WP 007340 NGV Refueling Stations.						
<b>2022 Total</b>	-2	-3	0	-5	-0.1	10
2023	2	3	0	4	0.1	0
<b>Explanation:</b> To transfer EV Charging project costs from WP 007340 NGV Refueling Stations to WP 006550 Sustainability/Energy Conservation.						
2023	0	0	0	0	0.0	17
<b>Explanation:</b> To add units to WP 007340 NGV Refueling Stations.						
<b>2023 Total</b>	2	3	0	4	0.1	17
2024	0	0	0	0	0.0	17
<b>Explanation:</b> To add units to WP 007340 NGV Refueling Stations.						
<b>2024 Total</b>	0	0	0	0	0.0	17
2025	0	0	0	0	0.0	19
<b>Explanation:</b> To add units to WP 007340.						
<b>2025 Total</b>	0	0	0	0	0.0	19

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Sub Details for  
Workpaper Group 007340**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.001 - Anaheim Base CNG Station Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 12/31/2029

**Description:**

Replace the existing fueling posts and install 75 time-fill hoses to accommodate increased fleet demand. The fueling area will also be reconfigured to support existing large heavy-duty trucks, improving access, safety, and fueling efficiency.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	119	78	0	0
Non-Labor	0	0	1,318	2,377	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,437</b>	<b>2,455</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.9	0.7	0.0	0.0
Units	0	0	1	1	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.002 - Anaheim Compression Asset Purchase  
**Unit Measure:** Projects

**In-Service Date:** 05/31/2026

**Description:**

Purchase the CNG station that a third party currently owns and operates at the Anaheim base . The CNG station components include two compressors, storage tanks, a dryer, public dispenser, and control equipment.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	5	0	0	0	0	0
Non-Labor	167	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<u>172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.1	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.003 - Chino Base CNG Station Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 01/31/2028

**Description:**

Replace existing CNG equipment including natural gas dryer dual compressors, two CNG storage vessels, and CNG electrical panel. The scope also includes installing dedicated CNG filling posts at Chino base.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	53	79	33	0	0	0
Non-Labor	1,093	2,810	67	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>1,146</b>	<b>2,889</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.4	0.6	0.3	0.0	0.0	0.0
Units	1	1	1	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.004 - Crenshaw Base CNG Station Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 08/31/2026

**Description:**

The Crenshaw CNG refueling station will be upgraded to enhance reliability and the existing fleet. Improvements include adding redundant compressors and upgrading system components, increasing fueling consistency and minimizing downtime.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	21	0	0	0	0	0
Non-Labor	655	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.2	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.005 - Yukon Base CNG Station Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 12/31/2027

**Description:**

The Yukon station is currently operating with portable equipment and is considered completely obsolete . This project will replace the outdated system with a modern, permanent CNG fueling solution to restore full operational capability and improve reliability.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	6	6	0	0	0	0
Non-Labor	182	182	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>188</b>	<b>188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.1	0.1	0.0	0.0	0.0	0.0
Units	1	1	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.006 - Various Sites Bottle Rack Upgrades  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

The existing CNG fueling infrastructure has aging bottle equipment with corroded legs, posing safety and reliability concerns. Planned upgrades include replacing the bottles and associated components, restoring structural integrity and supporting sustained fueling performance.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	4	0	4	0	4
Non-Labor	0	121	0	121	0	121
NSE	0	0	0	0	0	0
<b>Total</b>	<u>0</u>	<u>125</u>	<u>0</u>	<u>125</u>	<u>0</u>	<u>125</u>
FTE	0.0	0.1	0.0	0.1	0.0	0.1
Units	0	1	0	1	0	1

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.007 - Natural Gas Dryers  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Natural gas dryers across multiple stations will be upgraded with Original Equipment Manufacturer (OEM)-supported components, reducing moisture levels for CNG fueling, extending equipment life, and maintaining compliance with operational standards.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	1	1	1	1	1	1
Non-Labor	28	28	28	28	28	28
NSE	0	0	0	0	0	0
<b>Total</b>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>
FTE	0.1	0.1	0.1	0.1	0.1	0.1
Units	1	1	1	1	1	1

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.008 - Riverside Base CNG Station Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 12/31/2029

**Description:**

The equipment at the Riverside Station is outdated with parts either unavailable, cost-prohibitive, or no longer supported by the original manufacturer. This project will replace critical components and upgrade the station to modern standards, improving system reliability and reducing ongoing maintenance costs.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	12	12	0	0
Non-Labor	0	0	376	375	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>388</b></u>	<u><b>387</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
FTE	0.0	0.0	0.1	0.1	0.0	0.0
Units	0	0	1	1	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.009 - 182nd Street Base CNG Station Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 11/30/2029

**Description:**

The CNG fueling upgrade at the 182nd Street Base includes the installation of 10 dedicated CNG filling posts, increasing the facility's fueling capacity and improving support for the existing fleet of CNG-powered vehicles.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	23	23	62	99	0	0
Non-Labor	271	271	1,827	1,499	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>294</b>	<b>294</b>	<b>1,889</b>	<b>1,598</b>	<b>0</b>	<b>0</b>
FTE	0.2	0.2	0.5	0.7	0.0	0.0
Units	1	1	1	1	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.010 - Palm Desert Base CNG Station Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 04/30/2029

**Description:**

Install dedicated CNG slow-fill fueling infrastructure for large fleet vehicles to eliminate safety risks and operational inefficiencies caused by oversized trucks using fueling areas designed for smaller vehicles at Palm Desert Base.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	5	5	39	2	0	0
Non-Labor	173	173	1,213	223	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>178</b>	<b>178</b>	<b>1,252</b>	<b>225</b>	<b>0</b>	<b>0</b>
FTE	0.1	0.1	0.3	0.1	0.0	0.0
Units	1	1	1	1	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00734.0  
**Category:** A. Facilities  
**Category-Sub:** 5. CNG Fleet Fueling Upgrades  
**Workpaper Group:** 007340 - CNG Fleet Fueling Upgrades  
**Workpaper Detail:** 007340.011 - Various Sites CNG Fueling Upgrades  
**Unit Measure:** Projects

**In-Service Date:** 12/31/2031

**Description:**

CNG Fueling Upgrades to add time-fill stations replace outdated systems, and install new compressors.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	155	155
Non-Labor	0	0	0	0	4,850	4,850
NSE	0	0	0	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,005</u>	<u>5,005</u>
FTE	0.0	0.0	0.0	0.0	1.2	1.2
Units	0	0	0	0	2	2

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper Group 007340**

Southern California Gas Company  
2028 GRC - APPLICATION  
Capital Workpapers

CNG Fleet Fueling Upgrades	2026 (\$MM)	2027 (\$MM)	2028 (\$MM)	2029 (\$MM)	2030 (\$MM)	2031 (\$MM)
CNG Fueling Upgrades - Anaheim Base			1.437	2.455		
CNG Fueling Upgrades - Anaheim Compressor Purchase	0.172					
CNG Fueling Upgrades - Chino Base	1.146	2.889	0.100			
CNG Fueling Upgrades - Crenshaw Base	0.676					
CNG Fueling Upgrades - Yukon Base	0.188	0.188				
CNG Fueling Upgrades - Bottle Rack Upgrades		0.125		0.125		0.125
CNG Fueling Upgrades - Dryers	0.029	0.029	0.029	0.029	0.029	0.029
CNG Fueling Upgrades - Riverside Base			0.388	0.387		
CNG Fueling Upgrades - 182nd St Base	0.294	0.294	1.889	1.598		
CNG Fueling Upgrades - Palm Desert Base	0.178	0.178	1.252	0.225		
CNG Fueling Upgrades - Various Sites					5.005	5.005
<b>Total</b>	<b>2.683</b>	<b>3.703</b>	<b>5.095</b>	<b>4.819</b>	<b>5.034</b>	<b>5.159</b>

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Category:** B. Inventory and Logistics  
**Workpaper:** VARIOUS

**Summary for Category: B. Inventory and Logistics**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	10,000	5,000	1,750	1,750
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>5,000</b>	<b>1,750</b>	<b>1,750</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Workpapers belonging to this Category:**

**A0653A Inventory and Logistics Improvements**

Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	10,000	5,000	1,750	1,750
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>5,000</b>	<b>1,750</b>	<b>1,750</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Group**  
**A0653A - Inventory and Logistics Improvements**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** A0653.0  
**Category:** B. Inventory and Logistics  
**Category-Sub:** 1. Inventory and Logistics  
**Workpaper Group:** A0653A - Inventory and Logistics Improvements  
**Unit Measure:**

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	10,000	5,000	1,750	1,750
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>5,000</b>	<b>1,750</b>	<b>1,750</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	Zero-Based	0	0	0	0	0	0	0	0	0	0	0

**Business Purpose:**

These forecasted capital expenditures support the Company's goals of affordability, reliability and service. Inventory and Logistics Improvements are necessary to enhance efficiency, reliability, affordability, material visibility, business controls and safety at SoCalGas' central warehouse, hubs and districts. There are 1 central warehouse, 3 distribution hubs and 72 storerooms. Automation such as conveyance, 3-dimensional scanning, RF-ID tracking and visual recognition technology, scales, and vending machines will add process efficiency. Self-serve storerooms will add 24/7 access, resilience, visibility and accountability during emergencies.

**Physical Description:**

The basic warehousing functions at the central warehouse, and hubs were implemented over 40 years ago without any major automation implementation or systems upgrades since the implementation of SAP warehouse management in 1998. Many processes and materials tracking are still performed on paper and entered into SAP manually. Conveyance at the Central warehouse will improve efficiency and enhance safety. Currently, employees put away and pick materials on forklifts and marketeers and drive through the warehouse. Modern warehouses use conveyance and

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** A0653.0  
**Category:** B. Inventory and Logistics  
**Category-Sub:** 1. Inventory and Logistics  
**Workpaper Group:** A0653A - Inventory and Logistics Improvements  
**Unit Measure:**

picking carousels for smaller parts to enhance ergonomic picking and put away of materials, reduce distance traveled, and enhance efficiency and sustainability. Using 3-dimensional scanning will optimize the warehouse space used, capacity and enhance strategic, safe storage of materials on racks. In addition, the 3-dimensional data will be used to plan and maximize truck loads and optimize delivery schedules. The optimization of trucking will reduce environmental impact and enhance employee and public safety by driving fewer total miles. RF-ID tags enable automatic goods receipts at the central warehouse, hubs and districts to improve process efficiency. In addition, SoCalGas will be able to automatically track the location of critical materials and reduce loss, obsolescence and write off. Optical recognition and tracking technology, and/or vending machines/ lockers will achieve cost avoidance, and enhance accountability, visibility and tracking of materials at storerooms. Self-serve storerooms at 72 distribution, customers service, and transmission sites with visual recognition technology and vending machines will provide 24/7 access, and accurate tracking and replenishment of critical emergency and maintenance materials. 24/7 access to materials enhances SoCalGas's resilience, emergency response and public safety.

**Project Justification:**

Conveyance at the Central warehouse will improve efficiency and enhance safety. The optimization of trucking will reduce environmental impact and enhance employee and public safety by driving fewer total miles. 24/7 access to materials enhances SoCalGas's resilience, emergency response and public safety.

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** A0653.0  
**Category:** B. Inventory and Logistics  
**Category-Sub:** 1. Inventory and Logistics  
**Workpaper Group:** A0653A - Inventory and Logistics Improvements  
**Unit Measure:**

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**Forecast Methodology:**

**Labor - Zero-Based**

The forecast for Inventory and Logistics Improvements, Central Warehouse Modernization and self-serve storerooms was developed using a zero-based methodology. This method is most appropriate because SoCalGas estimates these costs based on the specific scope of work and vendor estimates, and in cases where similar projects have been completed, historical costs for those projects are used to estimate future project costs. The zero-based forecast for warehouse modernization is more accurate than using a historical forecast; SoCalGas has not installed conveyance, 3-dimensional scanning, RF-ID or optical recognition technology before, so a historical forecast is not available.

**Non-Labor - Zero-Based**

The underlying cost drivers for the Central Warehouse Modernization and self-serve storerooms are planning, labor for project management, engineering, equipment, and installation costs, IT support and field commissioning of newly installed assets. Central Warehouse Modernization is a forecast based on a cost estimate from an independent consultant. The Selve-Serve Storeroom are based on specific project scope, estimated material costs and subject matter expert estimates.

**NSE - Zero-Based**

Not Applicable

**Units - Zero-Based**

Not Applicable

**Beginning of Workpaper Sub Details for  
Workpaper Group A0653A**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** A0653.0  
**Category:** B. Inventory and Logistics  
**Category-Sub:** 1. Inventory and Logistics  
**Workpaper Group:** A0653A - Inventory and Logistics Improvements  
**Workpaper Detail:** A0653A.001 - Main warehouse and hub storeroom automation and optimization improvements  
**Unit Measure:**

**In-Service Date:** Not Applicable

**Description:**

Main warehouse and hub storeroom automation and optimization improvements

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	0	0	10,000	5,000	1,750	1,750
NSE	0	0	0	0	0	0
<b>Total</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>10,000</b></u>	<u><b>5,000</b></u>	<u><b>1,750</b></u>	<u><b>1,750</b></u>
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper Group A0653A**



**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Category:** C. Fleet  
**Workpaper:** VARIOUS

**Summary for Category: C. Fleet**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	332	10,937	3,392	30,304	30,223	30,310	40,415
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>332</b>	<b>10,937</b>	<b>3,392</b>	<b>30,304</b>	<b>30,223</b>	<b>30,310</b>	<b>40,415</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Workpapers belonging to this Category:**

**007160 Fleet Equipment and Projects**

Labor	0	0	0	0	0	0	0
Non-Labor	332	10,937	3,392	332	332	332	10,642
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>332</b>	<b>10,937</b>	<b>3,392</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>10,642</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Unit Measure: Projects**

Units	1	3	3	1	1	1	2
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**A0716A Fleet OTR Vehicle Replacements**

Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	29,867	29,891	27,470	26,522
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,867</b>	<b>29,891</b>	<b>27,470</b>	<b>26,522</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Unit Measure: Vehicles**

Units	0	0	0	323	282	203	186
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*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Category:** C. Fleet  
**Workpaper:** VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
<b>B0716A Fleet Non-OTR Replacements</b>							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	105	0	2,508	3,251
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>0</b>	<b>2,508</b>	<b>3,251</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure: Equipment</b>							
Units	0	0	0	4	0	58	59
<b>D07160 Fleet Non-OTR Additions</b>							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

**Beginning of Workpaper Group  
007160 - Fleet Equipment and Projects**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Base YR Rec	0	41	895	21	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	778	5,867	7,450	297	332	10,937	3,392	332	332	332	10,642
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>778</b>	<b>5,908</b>	<b>8,345</b>	<b>318</b>	<b>332</b>	<b>10,937</b>	<b>3,392</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>10,642</b>
FTE	Base YR Rec	0.0	0.1	7.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	Base YR Rec	1	3	3	4	1	3	3	1	1	1	2

**Business Purpose:**

SoCalGas replaces Fleet Services capital tools and equipment as existing tools become obsolete or as vehicle technology requires the replacement of existing tools to accommodate new vehicle technology. SoCalGas will also install AI-enabled telematics cameras across the vehicle fleet. These systems provide real-time visibility into road conditions, driver behavior, and potential hazards, allowing for proactive identification of unsafe situations and improved coaching opportunities. Additionally, the Fleet Weight Scale Project supports compliance, safety, and cost management by ensuring vehicles operate within approved weight limits.

**Physical Description:**

The fleet tools and equipment project includes the replacement and purchase of capital tools and equipment used across 46 SoCalGas fleet garages. These assets include generators, leak testers, diagnostic scanners, emission-related equipment, and other essential tools required for the proper maintenance and repair of the vehicle fleet. In addition, the fleet telematics project includes the deployment of AI-enabled telematics cameras with both inward- and outward-facing functionality. The outward facing cameras help capture road conditions, traffic activity, and potential hazards in real time, providing SoCalGas better visibility into the external environment our drivers encounter each day. The inward facing cameras provide

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

additional safety support by identifying high-risk behaviors such as distraction or fatigue, and enabling timely coaching before unsafe actions escalate. Because these systems use artificial intelligence, they can detect risk indicators proactively rather than relying solely on post incident review.

**Project Justification:**

Continuous investment in updated fleet tools and diagnostic equipment is necessary so that SoCalGas technicians can safely and effectively maintain an increasingly advanced and diverse vehicle fleet. Failure to replace outdated tools can result in delayed repairs, increased vehicle downtime, and potential safety risks for both technicians and operators. The installation of AI-enabled telematics cameras strengthens SoCalGas safety culture, reduces preventable incidents, improves driver protection, and supports SoCalGas commitment to maintaining a safe and responsible fleet operation. The data will be visualized on a software platform that helps increase driver efficiency , improve safety, and optimize vehicle performance.

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

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**Forecast Methodology:**

**Labor - Base YR Rec**

The labor costs for managing the projects are recorded in a separate activity.

**Non-Labor - Base YR Rec**

SoCalGas has elected to use a base-year methodology to forecast Fleet Equipment with an incremental forecast for a telematics upgrade in 2026. This method is most appropriate because costs incurred in 2025 are an accurate baseline for anticipated future costs. The incremental treatment for the telematics upgrade reflects a discrete, identifiable investment that is not embedded in base-year costs.

**NSE - Base YR Rec**

Not applicable.

**Units - Base YR Rec**

Units are based on the specific projects planned for each respective year.

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

**Summary of Adjustments to Forecast:**

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	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	0	0	0	0	0	0	0	0	0	0
NLbr	332	332	332	332	332	332	10,605	3,060	0	0	0	10,310	10,937	3,392	332	332	332	10,642
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>10,605</b>	<b>3,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,310</b>	<b>10,937</b>	<b>3,392</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>10,642</b>
FTE	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	0.0	0.0	0.0	0.0
Units	1	1	1	1	1	1	2	2	0	0	0	1	3	3	1	1	1	2

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	0	10,310	0	10,310	0.0	1
<b>Explanation:</b>	The incremental cost is for the fleet telematics upgrade under a five-year contract. This upgrade includes the deployment of AI-enabled dashcams for fleet vehicles and GPS tracking units for equipment such as backhoes, skidsteers, forklifts, and trailers. The projected costs are based on the system's upfront purchase price, along with estimated installation occurring between March 2026 and August 2026. The forecast also includes the smartphones required for fleet operations, including both the upfront cost of the devices and the monthly service fees over the five-year contract term.					
2026	0	295	0	295	0.0	1
<b>Explanation:</b>	Incremental forecast to add automated key lock boxes for 46 sites.					
<b>2026 Total</b>	<b>0</b>	<b>10,605</b>	<b>0</b>	<b>10,605</b>	<b>0.0</b>	<b>2</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2027	0	1,208	0	1,208	0.0	1
<b>Explanation:</b>	Incremental forecast to add automated key lock boxes for 46 sites					
2027	0	1,852	0	1,852	0.0	1
<b>Explanation:</b>	Incremental forecast for the Fleet Weight Safety Project in 2027, including the cost of scale, reader pedestal, and digital reader, installation, and consulting services.					
<b>2027 Total</b>	<b>0</b>	<b>3,060</b>	<b>0</b>	<b>3,060</b>	<b>0.0</b>	<b>2</b>
<b>2028 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2029 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2030 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
2031	0	10,310	0	10,310	0.0	1
<b>Explanation:</b>	Incremental forecast for fleet telematics upgrade under a 5-year contract in 2031.					
<b>2031 Total</b>	<b>0</b>	<b>10,310</b>	<b>0</b>	<b>10,310</b>	<b>0.0</b>	<b>1</b>

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	-16	33	731	17	2
Non-Labor	-708	4,940	7,053	284	332
NSE	0	0	0	0	0
<b>Total</b>	<b>-724</b>	<b>4,973</b>	<b>7,784</b>	<b>301</b>	<b>335</b>
FTE	-0.1	0.2	6.2	0.2	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	16	-4	0	0	-2
Non-Labor	1,256	-138	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,272</b>	<b>-142</b>	<b>0</b>	<b>0</b>	<b>-2</b>
FTE	0.1	-0.1	0.0	0.0	0.0
Units	1	3	3	4	1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	29	731	17	0
Non-Labor	548	4,802	7,053	284	332
NSE	0	0	0	0	0
<b>Total</b>	<b>548</b>	<b>4,830</b>	<b>7,784</b>	<b>301</b>	<b>332</b>
FTE	0.0	0.1	6.2	0.2	0.0
Units	1	3	3	4	1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	5	116	3	0

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

**Determination of Adjusted-Recorded (in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>5</b>	<b>116</b>	<b>3</b>	<b>0</b>
FTE	0.0	0.0	1.1	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	7	48	1	0
Non-Labor	230	1,065	397	12	0
NSE	0	0	0	0	0
<b>Total</b>	<b>230</b>	<b>1,073</b>	<b>445</b>	<b>13</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	41	895	21	0
Non-Labor	778	5,867	7,450	297	332
NSE	0	0	0	0	0
<b>Total</b>	<b>778</b>	<b>5,908</b>	<b>8,345</b>	<b>318</b>	<b>332</b>
FTE	0.0	0.1	7.3	0.2	0.0
Units	1	3	3	4	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:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

**Summary of Adjustments to Recorded:**

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	16	-4	0	0	-2
Non-Labor	1,256	-138	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,272</b>	<b>-142</b>	<b>0</b>	<b>0</b>	<b>-2</b>
FTE	0.1	-0.1	0.0	0.0	0.0
Units	1	3	3	4	1

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	1
<b>Explanation:</b>	To add units to WP 007160 Fleet Equipment and Projects.					
2021	16	1,256	0	1,272	0.1	0
<b>Explanation:</b>	To exclude write off project costs for Fleet Fuel Management System Upgrade, WO 84398.					
<b>2021 Total</b>	16	1,256	0	1,272	0.1	1
2022	-4	-138	0	-142	-0.1	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>Explanation:</b>	To transfer Infrastructure & Improvements project costs from WP 007160 Fleet Equipment and Projects to WP 006530 Infrastructure & Improvements.					
2022	0	0	0	0	0.0	3
<b>Explanation:</b>	To add units to WP 007160 Fleet Equipment and Projects.					
<b>2022 Total</b>	-4	-138	0	-142	-0.1	3
2023	0	0	0	0	0.0	3
<b>Explanation:</b>	To add units to WP 007160 Fleet Equipment and Projects.					
<b>2023 Total</b>	0	0	0	0	0.0	3
2024	0	0	0	0	0.0	4
<b>Explanation:</b>	To add units to WP 007160 Fleet Equipment and Projects.					
<b>2024 Total</b>	0	0	0	0	0.0	4
2025	-2	0	0	-2	0.0	0
<b>Explanation:</b>	Remove labor cost for facilities & capital program					
2025	0	0	0	0	0.0	1
<b>Explanation:</b>	To add unit to WP 007160 Fleet Equipment and Projects for fleet tools purchases					

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Unit Measure:** Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
<b>2025 Total</b>	-2	0	0	-2	0.0	1

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Sub Details for  
Workpaper Group 007160**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Workpaper Detail:** 007160.001 - Fleet Equipment  
**Unit Measure:** Projects

**In-Service Date:** Not Applicable

**Description:**

Fleet Equipment consists of critical operational tools and machinery such as generators, leak testers, diagnostic tools, vehicle hoists adapters, and emissions-related equipment. This activity also includes the incremental cost of the fleet automated key lockbox project at 46 sites, covering hardware, software, and installation services, as well as the Fleet Weight Project, which includes material costs, installation, and contractor services.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	627	3,392	332	332	332	332
NSE	0	0	0	0	0	0
<b>Total</b>	<u>627</u>	<u>3,392</u>	<u>332</u>	<u>332</u>	<u>332</u>	<u>332</u>
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	2	3	1	1	1	1

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Workpaper Detail:** 007160.002 - Telematics Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 12/31/2026

**Description:**

SoCalGas is enhancing fleet safety by installing AI enabled telematics cameras with both inward and outward facing views across our vehicle fleet . The outward facing cameras help capture road conditions, traffic activity, and potential hazards in real time, providing SoCalGas better visibility into the external environment our drivers encounter each day. The inward facing cameras provide additional safety support by identifying high-risk behaviors such as distraction or fatigue, and enabling timely coaching before unsafe actions escalate. Because these systems use artificial intelligence, they can detect risk indicators proactively rather than relying solely on post incident review. Together, this technology strengthens our safety culture, reduces preventable incidents, improves driver protection, and supports our commitment to maintaining a safe and responsible fleet operation. The data will be visualized on a software platform that helps increase driver efficiency , improve safety, and optimize vehicle performance.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	10,310	0	0	0	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>10,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	1	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** 00716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** 007160 - Fleet Equipment and Projects  
**Workpaper Detail:** 007160.003 - Telematics Upgrade  
**Unit Measure:** Projects

**In-Service Date:** 12/31/2031

**Description:**

Beginning in 2031 SoCalGas expects to implement another telematics system upgrade under a new five-year contract. The Fleet Telematics program deploys advanced tracking and data technologies to monitor vehicle performance, optimize routing, and enhance driver safety. This upgrade will help ensure that SoCalGas sustains a strong safety culture, increases operational reliability, and supports responsible fleet operations over the next five-year period.

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	10,310
NSE	0	0	0	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,310</u>
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	1

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Group  
A0716A - Fleet OTR Vehicle Replacements**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** A0716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** A0716A - Fleet OTR Vehicle Replacements  
**Unit Measure:** Vehicles

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	29,867	29,891	27,470	26,522
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,867</b>	<b>29,891</b>	<b>27,470</b>	<b>26,522</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	Zero-Based	0	0	0	0	0	0	0	323	282	203	186

**Business Purpose:**

SoCalGas replaces fleet vehicles based on the targeted useful life established for each vehicle class. These targets are typically defined by age and mileage thresholds and are further adjusted to account for vehicle condition, maintenance and repair history, the criticality of the asset to business operations, and—where applicable—the availability of suitable commercially available Battery Electric Vehicles or Zero Emission Vehicle alternatives. Beginning in 2028, SoCalGas will capitalize fleet vehicles purchases rather than request through O&M, as described in the testimony.

**Physical Description:**

Replacement costs include the vehicle purchase price, sales tax, and initial DMV registration fees. The replacements consist of automobiles, compact trucks, light-duty trucks, medium-duty trucks, and heavy-duty trucks.

**Project Justification:**

SoCalGas capital fleet replacement requests are based on age, mileage, vehicle condition and economic life and are further adjusted to account for

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** A0716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** A0716A - Fleet OTR Vehicle Replacements  
**Unit Measure:** Vehicles

maintenance and repair history and the criticality of the asset to business operations. The request is justified both by the age profile of the units identified for replacement and by widely recognized industry benchmark standards for vehicle lifecycle management. Currently, 84% of the requested units are 12 years old or older, placing them well beyond typical industry replacement thresholds. Industry standards indicate that light-duty fleet vehicles should generally be replaced every 4–7 years or between 100,000 and 250,000 miles, due to rising maintenance needs, declining resale value, and increased downtime. Likewise, medium-duty trucks typically reach the end of their economic lifecycle at 7–12 years, while heavy-use service trucks and equipment experience sharply rising lifecycle costs after the 10-year mark, with maintenance expenses and downtime escalating significantly beyond 80,000–100,000 miles. Based on these established benchmarks, the units included in this replacement request have exceeded their useful life by a substantial margin. Continuing to operate vehicles beyond these thresholds exposes the organization to escalating operational reliability issues, avoidable downtime, and increased safety risks. The proposed capital replacement requests do not represent discretionary upgrades, but rather essential investments necessary to maintain a safe, reliable, and economically sustainable fleet.

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** A0716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** A0716A - Fleet OTR Vehicle Replacements  
**Unit Measure:** Vehicles

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**Forecast Methodology:**

**Labor - Zero-Based**

The labor for managing these vehicles are recorded in an O&M workpaper.

**Non-Labor - Zero-Based**

The forecast method developed for this cost category is zero-based. This method is most appropriate because 2028 is the first year these replacements are requested as capital rather than O&M. There is no historical cost to support a trend or average-based forecast. Each planned replacement is evaluated individually based on cost estimates and replacement schedule.

**NSE - Zero-Based**

Not applicable

**Units - Zero-Based**

A zero-based methodology is most appropriate because the units represent the planned number of vehicles to be replaced in each respective year. Therefore, historical trends and averages do not accurately reflect future replacements.

**Beginning of Workpaper Sub Details for  
Workpaper Group A0716A**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** A0716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** A0716A - Fleet OTR Vehicle Replacements  
**Workpaper Detail:** A0716A.001 - Fleet Over-the-Road Vehicle Replacements  
**Unit Measure:** Vehicles

**In-Service Date:** Not Applicable

**Description:**

Similar to the O&M replacement plan reviewed earlier in this chapter, SoCalGas replaces fleet vehicles based on the targeted useful life established for each vehicle class. These targets are typically defined by age and mileage thresholds and are further adjusted to account for vehicle condition, maintenance and repair history, the criticality of the asset to business operations, and—where applicable—the availability of suitable commercially available Battery Electric Vehicles or Zero Emission Vehicle alternatives. The key distinction for capital planning purposes is that beginning in 2028, SoCalGas will capitalize fleet vehicles and equipment purchases, providing long-term benefits to ratepayers.

**Forecast In 2025 \$(000)**

<b>Years</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
Labor	0	0	0	0	0	0
Non-Labor	0	0	29,867	29,891	27,470	26,522
NSE	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>29,867</b>	<b>29,891</b>	<b>27,470</b>	<b>26,522</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	323	282	203	186

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper Group A0716A**

**Fleet Replacements by Major Group and Fuel Type**

<b>MAJOR GROUP</b>	<b>DIESEL</b>	<b>ELECTRIC</b>	<b>UNLEADED</b>	<b>RNGV</b>	<b>Grand Total</b>
AUTOMOBILES		\$1,371,964			\$1,371,964
COMPACT TRUCK/VANS			\$3,051,427		\$3,051,427
LIGHT DUTY TRUCK/VANS			\$13,859,221		\$13,859,221
MEDIUM DUTY TRUCK	\$110,644		\$2,656,814	\$8,120,015	\$10,887,474
HEAVY DUTY TRUCK	\$696,442				\$696,442
<b>2028</b>	<b>\$807,087</b>	<b>\$1,371,964</b>	<b>\$19,567,463</b>	<b>\$8,120,015</b>	<b>\$29,866,529</b>

<b>MAJOR GROUP</b>	<b>DIESEL</b>	<b>ELECTRIC</b>	<b>UNLEADED</b>	<b>RNGV</b>	<b>Grand Total</b>
AUTOMOBILES		32			32
COMPACT TRUCK/VANS			71		71
LIGHT DUTY TRUCK/VANS			185		185
MEDIUM DUTY TRUCK	1		12	20	33
HEAVY DUTY TRUCK	2				2
<b>2028 Total Units</b>	<b>3</b>	<b>32</b>	<b>268</b>	<b>20</b>	<b>323</b>

**Workpaper Sub: A0716A - Fleet OTR Vehicle Replacements**  
**Capital vs. O&M Fleet Lifecycle Cost Comparison - 2028 Replacements**

<b>MAJOR GROUP</b>	<b>Capital Cost</b>	<b>O&amp;M Lease Lifecycle Cost</b>	<b>Increase/ (Decrease)</b>
AUTOMOBILES	\$1,371,964	\$1,648,522	(\$276,558)
COMPACT TRUCK/VANS	\$3,051,427	\$3,781,455	(\$730,028)
LIGHT DUTY TRUCK/VANS	\$13,859,221	\$17,174,920	(\$3,315,700)
MEDIUM DUTY TRUCK	\$10,887,474	\$13,492,209	(\$2,604,735)
HEAVY DUTY TRUCK	\$696,442	\$916,462	(\$220,020)
<b>2028 Replacements</b>	<b>\$29,866,529</b>	<b>\$37,013,568</b>	<b>(\$7,147,040)</b>

**Beginning of Workpaper Group  
B0716A - Fleet Non-OTR Replacements**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** B0716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** B0716A - Fleet Non-OTR Replacements  
**Unit Measure:** Equipment

**Summary of Results (Constant 2025 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	105	0	2,508	3,251
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>0</b>	<b>2,508</b>	<b>3,251</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	Zero-Based	0	0	0	0	0	0	0	4	0	58	59

**Business Purpose:**

The purchase of trailers is needed to support operational needs and maintain service reliability and safety.

**Physical Description:**

Replacement costs include the equipment purchase price and sales tax. The equipment covered under this category includes trailers, arc welders, and forklifts.

**Project Justification:**

Equipment replacement is based on age, economic life, regular wear and tear, and functional reliability of each asset class.

*Note: Totals may include rounding differences.*

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** B0716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** B0716A - Fleet Non-OTR Replacements  
**Unit Measure:** Equipment

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**Forecast Methodology:**

**Labor - Zero-Based**

The labor for managing these vehicles are recorded in an O&M workpaper.

**Non-Labor - Zero-Based**

The forecast method developed for this cost category is zero-based. This method is most appropriate because 2028 is the first-year replacements are requested as capital rather than O&M. There is no historical cost to support a trend or average-based forecast. Each planned replacement is evaluated individually based on cost estimates and replacement schedule.

**NSE - Zero-Based**

Not applicable

**Units - Zero-Based**

A zero-based methodology is most appropriate because the units represent the planned number of equipment to be replaced in each respective year. Therefore, historical trends and averages do not accurately reflect future replacements.

**Beginning of Workpaper Sub Details for  
Workpaper Group B0716A**

**Area:** OPERATIONS SUPPORT  
**Witness:** Paul M. Goldstein  
**Budget Code:** B0716.0  
**Category:** C. Fleet  
**Category-Sub:** 1. Fleet  
**Workpaper Group:** B0716A - Fleet Non-OTR Replacements  
**Workpaper Detail:** B0716A.001 - Fleet Non-OTR Replacements  
**Unit Measure:** Equipment

**In-Service Date:** Not Applicable

**Description:**

SoCalGas plans equipment replacement based on age economic life, regular wear and tear, and functional reliability of each asset class. Replacement costs include the equipment purchase price and sales tax. The equipment covered under this category includes trailers .

**Forecast In 2025 \$(000)**

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	0	0	105	0	2,508	3,251
NSE	0	0	0	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>105</u>	<u>0</u>	<u>2,508</u>	<u>3,251</u>
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	4	0	58	59

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper Group B0716A**

**Equipment Replacements by Major Group and Fuel Type**

<b>MAJOR GROUP</b>	<b>NO FUEL</b>	<b>Grand Total</b>
NON MECHANIZED TRAILER	\$105,590	\$105,590
<b>2028</b>	<b>\$105,590</b>	<b>\$105,590</b>

<b>MAJOR GROUP</b>	<b>NO FUEL</b>	<b>Grand Total</b>
NON MECHANIZED TRAILER	4	4
<b>2028 Total Units</b>	<b>4</b>	<b>4</b>

**Workpaper Sub: B0716A - Fleet Non-OTR Replacements  
Capital vs. O&M Fleet Lifecycle Cost Comparison - 2028 Replacements**

<b>MAJOR GROUP</b>	<b>Capital Cost</b>	<b>O&amp;M Lease Lifecycle Cost</b>	<b>Variance</b>
NON MECHANIZED TRAILER	\$105,590	\$147,233	(\$41,643)
<b>2028 Replacements</b>	<b>\$105,590</b>	<b>\$147,233</b>	<b>(\$41,643)</b>