

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-19-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SARA P. MIJARES
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



2028 General Rate Case - Application

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Overall Summary For Exhibit No. SCG-19-WP

Area:	ADMINISTRATIVE & GENERAL
Witness:	Sara P. Mijares

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	58,498	58,750	63,027	72,407	72,407	72,407	72,407
Shared Services	6,783	7,839	8,260	8,258	8,258	8,258	8,258
Total	65,281	66,589	71,287	80,665	80,665	80,665	80,665

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL

Witness: Sara P. Mijares

Summary of Non-Shared Services Workpapers:

	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
Description	2025	2026	2027	2028	2029	2030	2031
A. ACCOUNTING AND FINANCE	16,344	17,475	18,905	19,353	19,353	19,353	19,353
B. LEGAL	36,269	34,933	37,270	46,016	46,016	46,016	46,016
C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT	4,573	4,973	5,457	5,643	5,643	5,643	5,643
D. REGULATORY AFFAIRS	1,092	1,143	1,170	1,170	1,170	1,170	1,170
E. CEO/PRESIDENT AND COO	220	226	225	225	225	225	225
Total	58,498	58,750	63,027	72,407	72,407	72,407	72,407

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Workpaper: VARIOUS

Summary for Category: A. ACCOUNTING AND FINANCE

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	14,990	16,273	17,341	17,440	17,440	17,440	17,440
Non-Labor	1,353	1,201	1,563	1,912	1,912	1,912	1,912
NSE	0	0	0	0	0	0	0
Total	16,343	17,474	18,904	19,352	19,352	19,352	19,352
FTE	118.5	124.3	131.1	131.7	131.7	131.7	131.7

Workpapers belonging to this Category:

2AG001.000 ACCOUNTING OPERATIONS

Labor	463	482	480	480	480	480	480
Non-Labor	33	34	34	34	34	34	34
NSE	0	0	0	0	0	0	0
Total	496	516	514	514	514	514	514
FTE	3.2	3.2	3.2	3.2	3.2	3.2	3.2

Unit Measure: FTEs

Units	3	3	3	3	3	3	3

2AG001.001 ASSET & PROJECT ACCOUNTING

Labor	2,156	2,404	2,447	2,447	2,447	2,447	2,447
Non-Labor	40	93	53	59	59	59	59
NSE	0	0	0	0	0	0	0
Total	2,196	2,497	2,500	2,506	2,506	2,506	2,506
FTE	19.6	21.1	21.6	21.6	21.6	21.6	21.6

Unit Measure: FTEs

Units	20	22	22	22	22	22	22

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2AG001.002 FINANCIAL SERVICES							
Labor	1,799	2,069	2,168	2,168	2,168	2,168	2,168
Non-Labor	113	105	106	106	106	106	106
NSE	0	0	0	0	0	0	0
Total	1,912	2,174	2,274	2,274	2,274	2,274	2,274
FTE	15.2	17.0	18.0	18.0	18.0	18.0	18.0
Unit Measure: FTEs							
Units	15	17	18	18	18	18	18
2AG001.003 ACCOUNTS PAYABLE							
Labor	1,236	1,445	1,490	1,489	1,489	1,489	1,489
Non-Labor	82	87	87	87	87	87	87
NSE	0	0	0	0	0	0	0
Total	1,318	1,532	1,577	1,576	1,576	1,576	1,576
FTE	11.5	13.0	13.5	13.5	13.5	13.5	13.5
Unit Measure: FTEs							
Units	12	14	14	14	14	14	14
2AG001.004 FINANCIAL SYSTEMS & INNOVATION							
Labor	378	278	431	482	482	482	482
Non-Labor	7	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0
Total	385	286	439	490	490	490	490
FTE	2.4	1.7	2.6	2.9	2.9	2.9	2.9
Unit Measure: FTEs							
Units	2	3	3	3	2	3	3

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2AG002.000 FINANCIAL PLANNING							
Labor	2,325	2,422	2,530	2,581	2,581	2,581	2,581
Non-Labor	14	23	23	23	23	23	23
NSE	0	0	0	0	0	0	0
Total	2,339	2,445	2,553	2,604	2,604	2,604	2,604
FTE	15.9	15.9	16.6	16.9	16.9	16.9	16.9
Unit Measure: FTEs							
Units	16	16	17	17	17	17	17
2AG002.001 BUSINESS PLANNING							
Labor	4,043	4,238	4,461	4,460	4,460	4,460	4,460
Non-Labor	21	33	33	33	33	33	33
NSE	0	0	0	0	0	0	0
Total	4,064	4,271	4,494	4,493	4,493	4,493	4,493
FTE	30.9	31.1	32.1	32.1	32.1	32.1	32.1
Unit Measure: FTEs							
Units	31	32	32	32	32	32	32
2AG003.000 FINANCIAL REPORTING & ACCOUNTING							
Labor	1,083	1,151	1,146	1,146	1,146	1,146	1,146
Non-Labor	9	14	14	14	14	14	14
NSE	0	0	0	0	0	0	0
Total	1,092	1,165	1,160	1,160	1,160	1,160	1,160
FTE	7.9	8.1	8.1	8.1	8.1	8.1	8.1
Unit Measure: FTEs							
Units	8	8	8	8	8	8	8

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2AG003.001 REGULATORY ACCOUNTING							
Labor	1,092	1,179	1,174	1,174	1,174	1,174	1,174
Non-Labor	39	42	42	42	42	42	42
NSE	0	0	0	0	0	0	0
Total	1,131	1,221	1,216	1,216	1,216	1,216	1,216
FTE	8.7	9.0	9.0	9.0	9.0	9.0	9.0
Unit Measure: FTEs							
Units	9	9	9	9	9	9	9
2AG003.002 BUS CONTROL & ACCT RESEARCH							
Labor	305	466	492	492	492	492	492
Non-Labor	2	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0
Total	307	469	495	495	495	495	495
FTE	2.3	3.1	3.3	3.3	3.3	3.3	3.3
Unit Measure: FTEs							
Units	2	3	3	3	3	3	3
2AG013.000 CONTROLLER & CFO							
Labor	110	139	397	397	397	397	397
Non-Labor	234	236	236	179	179	179	179
NSE	0	0	0	0	0	0	0
Total	344	375	633	576	576	576	576
FTE	0.9	1.1	2.1	2.1	2.1	2.1	2.1
Unit Measure: FTEs							
Units	1	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2AG013.001 INNOVATION SUPPORT							
Labor	0	0	125	124	124	124	124
Non-Labor	0	0	1	1	1	1	1
NSE	0	0	0	0	0	0	0
Total	0	0	126	125	125	125	125
FTE	0.0	0.0	1.0	1.0	1.0	1.0	1.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2AG013.002 BANKING FEES							
Labor	0	0	0	0	0	0	0
Non-Labor	759	523	923	1,323	1,323	1,323	1,323
NSE	0	0	0	0	0	0	0
Total	759	523	923	1,323	1,323	1,323	1,323
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Items							
Units	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG001.000 - ACCOUNTING OPERATIONS

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

Activity Description:

The Accounting Operations department analyzes, records and maintains the operational books and records for SoCalGas. This department is comprised of the following groups: Asset and Project Accounting, Financial Services, Accounts Payable, and Financial Systems.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	418	417	405	474	463	482	480	480	480	480	480
Non-Labor	29	28	32	32	33	34	34	34	34	34	34
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	447	445	438	506	496	516	514	514	514	514	514
FTE	3.2	3.1	3.0	3.7	3.2	3.2	3.2	3.2	3.2	3.2	3.2
Units	3	3	3	4	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	463	463	463	463	463	463	19	17	17	17	17	17	482	480	480	480	480	480
NLbr	33	33	33	33	33	33	1	1	1	1	1	1	34	34	34	34	34	34
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	496	496	496	496	496	496	20	18	18	18	18	18	516	514	514	514	514	514
FTE	3.2	3.2	3.2	3.2	3.2	3.2	0.0	0.0	0.0	0.0	0.0	0.0	3.2	3.2	3.2	3.2	3.2	3.2
Units	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	1	0	1	0.0	0	1-Sided Adj
Explanation:	Non-Labor: Adjust training costs based on FTE.						
2026	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	19	1	0	20	0.0	0	
2027	0	1	0	1	0.0	0	1-Sided Adj
Explanation:	Non-Labor: Adjust training costs based on FTE.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	17	1	0	18	0.0	0	
2028	0	1	0	1	0.0	0	1-Sided Adj
Explanation:	Non-Labor: Adjust training costs based on FTE.						
2028	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	17	1	0	18	0.0	0	
2029	0	1	0	1	0.0	0	1-Sided Adj
Explanation:	Non-Labor: Adjust training costs based on FTE.						
2029	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	17	1	0	18	0.0	0	
2030	0	1	0	1	0.0	0	1-Sided Adj
Explanation:	Non-Labor: Adjust training costs based on FTE.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	17	1	0	18	0.0	0	
2031	0	1	0	1	0.0	0	1-Sided Adj
Explanation: Non-Labor: Adjust training costs based on FTE.							
2031	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	17	1	0	18	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	306	319	324	391	358
Non-Labor	23	24	28	30	32
NSE	0	0	0	0	0
Total	328	343	352	421	390
FTE	2.7	2.6	2.5	3.2	2.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	36
Non-Labor	1	1	3	1	1
NSE	0	0	0	0	0
Total	1	1	3	1	37
FTE	0.0	0.0	0.0	0.0	0.0
Units	3	3	3	4	3
Recorded-Adjusted (Nominal \$)					
Labor	306	319	324	391	394
Non-Labor	24	26	31	31	33
NSE	0	0	0	0	0
Total	330	344	355	422	427
FTE	2.7	2.6	2.6	3.2	2.7
Units	3	3	3	4	3
Vacation & Sick (Nominal \$)					
Labor	54	54	51	63	70

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	54	54	51	63	70
FTE	0.5	0.5	0.4	0.5	0.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	58	45	30	20	0
Non-Labor	5	2	2	1	0
NSE	0	0	0	0	0
Total	63	47	32	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	418	417	405	474	463
Non-Labor	29	28	32	32	33
NSE	0	0	0	0	0
Total	447	445	438	506	496
FTE	3.2	3.1	3.0	3.7	3.2
Units	3	3	3	4	3

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	36
Non-Labor	1	1	3	1	0.725
NSE	0	0	0	0	0
Total	1	1	3	1	37
FTE	0.0	0.0	0.0	0.0	0.0
Units	3	3	3	4	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	1	0	0.0	0	CCTR Transf From 2200-2214.000
Explanation: Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.						
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	1	0	0.0	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	1	0	0.0	0	CCTR Transf From 2200-2214.000
Explanation:	Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.					
2022	0	0	0	0.0	3	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2022 Total	0	1	0	0.0	3	
2023	0	3	0	0.0	0	CCTR Transf From 2200-2214.000
Explanation:	Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.					
2023	0	0	0	0.0	3	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2023 Total	0	3	0	0.0	3	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2024	0	1	0	0.0	0	CCTR Transf From 2200-2214.000

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.000 - ACCOUNTING OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.						
2024 Total	0	1	0	0.0	4	
2025	36	1	0	0.0	0	CCTR Transf From 2200-2214.000
Explanation: Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.						
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	36	1	0	0.0	3	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG001.001 - ASSET & PROJECT ACCOUNTING

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

Activity Description:

Asset & Project Accounting is responsible for the accounting of SoCalGas's rate base , operational transactions, fixed asset management, asset retirement obligations, and collectible projects. In particular, this group oversees the accounting transactions for work orders (i.e. issuing, monitoring, and reporting); transferring construction work in progress (CWIP) into rate base; analyzing and developing asset classes; preparing depreciation life studies; calculating depreciation expense; forecasting plant additions; accounting for plant retirements; developing and monitoring capitalization policies; general ledger account reconciliations; and performing internal control test procedures prescribed by the Sarbanes-Oxley Act (SOX). Asset & Project Accounting is also responsible for providing accounting guidance , such as classification of expenses between capital versus O&M, FERC account assignment, allocation of overheads, gathering of information, and analytical support for data requests.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,135	2,209	2,231	2,172	2,156	2,404	2,447	2,447	2,447	2,447	2,447
Non-Labor	180	131	59	12	40	93	53	59	59	59	59
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,315	2,340	2,290	2,184	2,196	2,497	2,500	2,506	2,506	2,506	2,506
FTE	19.7	20.9	21.1	20.3	19.6	21.1	21.6	21.6	21.6	21.6	21.6
Units	20	21	21	20	20	22	22	22	22	22	22

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,156	2,156	2,156	2,156	2,156	2,156	248	291	291	291	291	291	2,404	2,447	2,447	2,447	2,447	2,447
NLbr	40	40	40	40	40	40	53	13	19	19	19	19	93	53	59	59	59	59
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,196	2,196	2,196	2,196	2,196	2,196	301	304	310	310	310	310	2,497	2,500	2,506	2,506	2,506	2,506
FTE	19.6	19.6	19.6	19.6	19.6	19.6	1.5	2.0	2.0	2.0	2.0	2.0	21.1	21.6	21.6	21.6	21.6	21.6
Units	20	20	20	20	20	20	2	2	2	2	2	2	22	22	22	22	22	22

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	151	53	0	204	1.5	2	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year. Non-Labor: Add \$40K for GRC Depreciation Witness in the base year. Travel for in-person CPUC hearings, workshops, etc.; training costs per FTE.						
2026	97	0	0	97	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	248	53	0	301	1.5	2	
2027	203	13	0	216	2.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs per FTE.							
2027	88	0	0	88	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	291	13	0	304	2.0	2	
2028	203	19	0	222	2.0	2	1-Sided Adj
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year. Non-Labor: Normalizing GRC Depreciation Witness costs throughout GRC cycle. Travel for in-person CPUC hearings, workshops, etc.; training costs per FTE.							
2028	88	0	0	88	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	291	19	0	310	2.0	2	
2029	203	19	0	222	2.0	2	1-Sided Adj
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year. Non-Labor: Normalizing GRC Depreciation Witness costs throughout GRC cycle. Travel for in-person CPUC hearings, workshops, etc.; training costs per FTE.							
2029	88	0	0	88	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	291	19	0	310	2.0	2	
2030	203	19	0	222	2.0	2	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year. Non-Labor: Normalizing GRC Depreciation Witness costs throughout GRC cycle. Travel for in-person CPUC hearings, workshops, etc.; training costs per FTE.						
2030	88	0	0	88	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	291	19	0	310	2.0	2	
2031	203	19	0	222	2.0	2	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year. Non-Labor: Normalizing GRC Depreciation Witness costs throughout GRC cycle. Travel for in-person CPUC hearings, workshops, etc.; training costs per FTE.						
2031	88	0	0	88	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	291	19	0	310	2.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,561	1,687	1,782	1,794	1,832
Non-Labor	149	121	57	12	40
NSE	0	0	0	0	0
Total	1,710	1,808	1,839	1,806	1,872
FTE	16.6	17.7	18.0	17.3	16.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	20	21	21	20	20
Recorded-Adjusted (Nominal \$)					
Labor	1,561	1,687	1,782	1,794	1,832
Non-Labor	149	121	57	12	40
NSE	0	0	0	0	0
Total	1,710	1,808	1,839	1,806	1,872
FTE	16.6	17.7	18.0	17.3	16.5
Units	20	21	21	20	20
Vacation & Sick (Nominal \$)					
Labor	276	285	283	288	324

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	276	285	283	288	324
FTE	3.1	3.2	3.1	3.0	3.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	298	237	165	91	0
Non-Labor	31	10	3	0	0
NSE	0	0	0	0	0
Total	329	247	168	91	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,135	2,209	2,231	2,172	2,156
Non-Labor	180	131	59	12	40
NSE	0	0	0	0	0
Total	2,315	2,340	2,290	2,184	2,196
FTE	19.7	20.9	21.1	20.3	19.6
Units	20	21	21	20	20

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	-0.003	-0.045	0
NSE	0	0	0	0	0
Total	0	0	-0.003	-0.045	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	20	21	21	20	20

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	20	
2022	0	0	0	0.0	21	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	21	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.001 - ASSET & PROJECT ACCOUNTING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	0	CCTR Transf To 2200-2337.000
Explanation: Transfer of costs from cost center 2200-2121 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.						
2023	0	0	0	0.0	21	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	21	
2024	0	0	0	0.0	0	CCTR Transf To 2200-2337.000
Explanation: Transfer of costs from cost center 2200-2121 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.						
2024	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	20	
2025	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	20	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG001.002 - FINANCIAL SERVICES

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

Activity Description:

Financial Services group is responsible for managing shared services and shared asset billings according to SoCalGas policy and procedures. This group sets the overhead rates and administers the cost allocations and overhead distributions of all cost categories (O&M, capital and billings). Financial Services group is also responsible for line extension billings, sundry products, services billings, and damage claims billings. This group issues invoices to third parties for products, services, customer advances for construction, and damage claims that result in reductions to expense/capital. This group performs monthly analysis and creates reports for management to aid in the supervision of financial activities.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,655	1,730	1,573	1,638	1,799	2,069	2,168	2,168	2,168	2,168	2,168
Non-Labor	27	70	17	106	113	105	106	106	106	106	106
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,681	1,800	1,590	1,744	1,912	2,174	2,274	2,274	2,274	2,274	2,274
FTE	15.5	16.2	14.4	14.7	15.2	17.0	18.0	18.0	18.0	18.0	18.0
Units	16	16	14	15	15	17	18	18	18	18	18

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,799	1,799	1,799	1,799	1,799	1,799	270	369	369	369	369	369	2,069	2,168	2,168	2,168	2,168	2,168
NLbr	113	113	113	113	113	113	-8	-7	-7	-7	-7	-7	105	106	106	106	106	106
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,912	1,912	1,912	1,912	1,912	1,912	262	362	362	362	362	362	2,174	2,274	2,274	2,274	2,274	2,274
FTE	15.2	15.2	15.2	15.2	15.2	15.2	1.8	2.8	2.8	2.8	2.8	2.8	17.0	18.0	18.0	18.0	18.0	18.0
Units	15	15	15	15	15	15	2	3	3	3	3	3	17	18	18	18	18	18

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	187	-8	0	179	1.8	2	1-Sided Adj
Explanation:	Labor: backfill 2 FTEs; Added back for full-year impact of vacant positions in the base year. Non-Labor: Adjustment to reflect reduced contractor expenses from base year. Add travel for in-person CPUC hearings workshops etc.; training costs based on FTE.						
2026	83	0	0	83	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	270	-8	0	262	1.8	2	
2027	291	-7	0	284	2.8	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Labor: backfill 3 FTEs; Added back for full-year impact of vacant positions in the base year. Non-Labor: Adjustment to reflect reduced contractor expenses from base year. Add travel for in-person CPUC hearings workshops etc.; training costs based on FTE.						
2027	78	0	0	78	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	369	-7	0	362	2.8	3	
2028	291	-7	0	284	2.8	3	1-Sided Adj
Explanation:	Labor: backfill 3 FTEs; Added back for full-year impact of vacant positions in the base year. Non-Labor: Adjustment to reflect reduced contractor expenses from base year. Add travel for in-person CPUC hearings workshops etc.; training costs based on FTE.						
2028	78	0	0	78	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	369	-7	0	362	2.8	3	
2029	291	-7	0	284	2.8	3	1-Sided Adj
Explanation:	Labor: backfill 3 FTEs; Added back for full-year impact of vacant positions in the base year. Non-Labor: Adjustment to reflect reduced contractor expenses from base year. Add travel for in-person CPUC hearings workshops etc.; training costs based on FTE.						
2029	78	0	0	78	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	369	-7	0	362	2.8	3	
2030	291	-7	0	284	2.8	3	1-Sided Adj
Explanation: Labor: backfill 3 FTEs; Added back for full-year impact of vacant positions in the base year. Non-Labor: Adjustment to reflect reduced contractor expenses from base year. Add travel for in-person CPUC hearings workshops etc.; training costs based on FTE.							
2030	78	0	0	78	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	369	-7	0	362	2.8	3	
2031	291	-7	0	284	2.8	3	1-Sided Adj
Explanation: Labor: backfill 3 FTEs; Added back for full-year impact of vacant positions in the base year. Non-Labor: Adjustment to reflect reduced contractor expenses from base year. Add travel for in-person CPUC hearings workshops etc.; training costs based on FTE.							
2031	78	0	0	78	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	369	-7	0	362	2.8	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,210	1,321	1,257	1,353	1,529
Non-Labor	22	65	17	103	113
NSE	0	0	0	0	0
Total	1,232	1,386	1,273	1,455	1,641
FTE	13.0	13.7	12.3	12.5	12.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	16	16	14	15	15
Recorded-Adjusted (Nominal \$)					
Labor	1,210	1,321	1,257	1,353	1,529
Non-Labor	22	65	17	103	113
NSE	0	0	0	0	0
Total	1,232	1,386	1,273	1,455	1,641
FTE	13.0	13.7	12.3	12.5	12.8
Units	16	16	14	15	15
Vacation & Sick (Nominal \$)					
Labor	214	223	200	217	270

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	214	223	200	217	270
FTE	2.5	2.5	2.1	2.2	2.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	231	186	117	68	0
Non-Labor	5	5	1	3	0
NSE	0	0	0	0	0
Total	235	191	117	71	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,655	1,730	1,573	1,638	1,799
Non-Labor	27	70	17	106	113
NSE	0	0	0	0	0
Total	1,681	1,800	1,590	1,744	1,912
FTE	15.5	16.2	14.4	14.7	15.2
Units	16	16	14	15	15

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	16	16	14	15	15

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	16	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	16	
2022	0	0	0	0.0	16	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	16	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.002 - FINANCIAL SERVICES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	14	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	14	
2024	0	0	0	0.0	15	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	15	
2025	0	0	0	0.0	15	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	15	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG001.003 - ACCOUNTS PAYABLE

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

Activity Description:

Accounts Payable (AP) is responsible for timely and accurate payment of service and material invoices and contract obligations for SoCalGas. AP also sees that payments are properly authorized prior to disbursement, assists in resolving payment disputes, processes employee travel and expense requests, maintains the vendor master information consistent with SOX processes and controls, and works in cooperation with the Financial & Operational Planning department to post operational accruals monthly in accordance with GAAP. AP is responsible for the annual Internal Revenue Service filing of 1099 and 1042 for reportable non-employee and contractor payments. AP is also the full disbursement center for checks, Automated Clearing House, and wire payments made on behalf of SoCalGas.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,285	1,346	1,308	1,344	1,236	1,445	1,490	1,489	1,489	1,489	1,489
Non-Labor	221	169	184	156	82	87	87	87	87	87	87
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,507	1,515	1,492	1,501	1,318	1,532	1,577	1,576	1,576	1,576	1,576
FTE	11.7	12.3	11.8	12.4	11.5	13.0	13.5	13.5	13.5	13.5	13.5
Units	12	12	12	12	12	14	14	14	14	14	14

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,236	1,236	1,236	1,236	1,236	1,236	209	254	253	253	253	253	1,445	1,490	1,489	1,489	1,489	1,489
NLbr	82	82	82	82	82	82	5	5	5	5	5	5	87	87	87	87	87	87
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,318	1,318	1,318	1,318	1,318	1,318	214	259	258	258	258	258	1,532	1,577	1,576	1,576	1,576	1,576
FTE	11.5	11.5	11.5	11.5	11.5	11.5	1.5	2.0	2.0	2.0	2.0	2.0	13.0	13.5	13.5	13.5	13.5	13.5
Units	12	12	12	12	12	12	2	2	2	2	2	2	14	14	14	14	14	14

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	151	5	0	156	1.5	2	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year Non-Labor: Adjust training costs based on FTE						
2026	58	0	0	58	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	209	5	0	214	1.5	2	
2027	200	5	0	205	2.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year Non-Labor: Adjust training costs based on FTE							
2027	54	0	0	54	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	254	5	0	259	2.0	2	
2028	200	5	0	205	2.0	2	1-Sided Adj
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year Non-Labor: Adjust training costs based on FTE							
2028	53	0	0	53	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	253	5	0	258	2.0	2	
2029	200	5	0	205	2.0	2	1-Sided Adj
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year Non-Labor: Adjust training costs based on FTE							
2029	53	0	0	53	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	253	5	0	258	2.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	200	5	0	205	2.0	2	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year Non-Labor: Adjust training costs based on FTE						
2030	53	0	0	53	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	253	5	0	258	2.0	2	
2031	200	5	0	205	2.0	2	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year Non-Labor: Adjust training costs based on FTE						
2031	53	0	0	53	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	253	5	0	258	2.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	940	1,028	1,045	1,110	1,050
Non-Labor	183	157	175	152	82
NSE	0	0	0	0	0
Total	1,123	1,184	1,220	1,262	1,132
FTE	9.8	10.4	10.1	10.6	9.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	12	12	12	12
Recorded-Adjusted (Nominal \$)					
Labor	940	1,028	1,045	1,110	1,050
Non-Labor	183	157	175	152	82
NSE	0	0	0	0	0
Total	1,123	1,184	1,220	1,262	1,132
FTE	9.8	10.4	10.1	10.6	9.7
Units	12	12	12	12	12
Vacation & Sick (Nominal \$)					
Labor	166	174	166	178	186

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	166	174	166	178	186
FTE	1.9	1.9	1.7	1.8	1.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	179	145	97	56	0
Non-Labor	38	12	9	4	0
NSE	0	0	0	0	0
Total	218	157	106	60	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,285	1,346	1,308	1,344	1,236
Non-Labor	221	169	184	156	82
NSE	0	0	0	0	0
Total	1,507	1,515	1,492	1,501	1,318
FTE	11.7	12.3	11.8	12.4	11.5
Units	12	12	12	12	12

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	12	12	12	12

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	12	
2022	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	12	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.003 - ACCOUNTS PAYABLE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	12	
2024	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	12	
2025	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	12	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG001.004 - FINANCIAL SYSTEMS & INNOVATION

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

Activity Description:

Financial Systems & Innovation oversees the financial systems of the Company. The responsibilities in this area include business warehouse reporting, managing user security access, handling trouble tickets generated by the IT help desk and providing user training . It also supports the A&F division by providing technical resources to support large-scale system implementations, development of specifications for functional enhancements to SAP (the Company's financial software system), and the development of information resources needed to manage key business processes. Financial Systems & Innovation also supports business innovations such as robotics process automations for mature and repetitive tasks, business process automations for streamlining and automating workflows, business intelligence dashboards for ease of exception monitoring and delivering relevant business insights in a timely manner.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	623	612	571	490	378	278	431	482	482	482	482
Non-Labor	8	7	9	13	7	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	631	619	580	503	386	286	439	490	490	490	490
FTE	4.3	4.0	4.0	3.0	2.4	1.7	2.6	2.9	2.9	2.9	2.9
Units	4	4	4	3	2	3	3	3	2	3	3

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	378	378	378	378	378	378	-100	53	104	104	104	104	278	431	482	482	482	482
NLbr	7	7	7	7	7	7	1	1	1	1	1	1	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	385	385	385	385	385	385	-99	54	105	105	105	105	286	439	490	490	490	490
FTE	2.4	2.4	2.4	2.4	2.4	2.4	-0.7	0.2	0.5	0.5	0.5	0.5	1.7	2.6	2.9	2.9	2.9	2.9
Units	2	2	2	2	2	2	1	1	1	0	1	1	3	3	3	2	3	3

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-111	1	0	-110	-0.7	1	1-Sided Adj
Explanation:	Labor: Removed FTEs working on capital from the base year. Non-Labor: Adjust training costs based on FTE.						
2026	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	-100	1	0	-99	-0.7	1	
2027	37	1	0	38	0.2	1	1-Sided Adj
Explanation:	Labor: Add 0.2 FTE returned from capital work in base year Non-Labor: Adjust training costs based on FTE						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	53	1	0	54	0.2	1	
2028	87	1	0	88	0.5	1	1-Sided Adj
Explanation:	Labor: Add 0.5 FTE returned from capital work in base year Non-Labor: Adjust training costs based on FTE						
2028	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	104	1	0	105	0.5	1	
2029	87	1	0	88	0.5	0	1-Sided Adj
Explanation:	Labor: Add 0.5 FTE returned from capital work in base year Non-Labor: Adjust training costs based on FTE						
2029	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	104	1	0	105	0.5	0	
2030	87	1	0	88	0.5	1	1-Sided Adj
Explanation:	Labor: Add 0.5 FTE returned from capital work in base year Non-Labor: Adjust training costs based on FTE						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	104	1	0	105	0.5	1	
2031	87	1	0	88	0.5	1	1-Sided Adj
Explanation: Labor: Add 0.5 FTE returned from capital work in base year Non-Labor: Adjust training costs based on FTE							
2031	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	104	1	0	105	0.5	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	456	467	456	405	323
Non-Labor	6	7	8	12	9
NSE	0	0	0	0	0
Total	462	474	465	417	332
FTE	3.6	3.4	3.4	2.6	2.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-1
Non-Labor	0	0	0	0	-1
NSE	0	0	0	0	0
Total	0	0	0	0	-3
FTE	0.0	0.0	0.0	0.0	0.0
Units	4	4	4	3	2
Recorded-Adjusted (Nominal \$)					
Labor	456	467	456	405	322
Non-Labor	6	7	8	12	7
NSE	0	0	0	0	0
Total	462	474	465	417	329
FTE	3.6	3.4	3.4	2.6	2.0
Units	4	4	4	3	2
Vacation & Sick (Nominal \$)					
Labor	80	79	72	65	57

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	80	79	72	65	57
FTE	0.7	0.6	0.6	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	87	66	42	20	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
Total	88	66	43	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	623	612	571	490	378
Non-Labor	8	7	9	13	7
NSE	0	0	0	0	0
Total	631	619	580	503	386
FTE	4.3	4.0	4.0	3.0	2.4
Units	4	4	4	3	2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	4	
2022	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 1. Accounting Operations
Workpaper: 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	3	
2025	-1	-1	0	0.0	0	CCTR Transf To 2200-1141.000
Explanation: Transfer of costs from cost center 2200-1342 to IT (workpaper 2IT005.000), where the charges will be forecasted.						
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	-1	-1	0	0.0	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG002.000 - FINANCIAL PLANNING

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

Activity Description:

The Financial Planning group is responsible for the development of the one-year and five-year financial plan for SoCalGas. This group performs the forecast and analysis of cash flows as well as assesses market conditions to minimize the costs that support utility Capital expenditures. It also measures and reports actual financial performance against planned targets to management. In addition, the Financial Planning group provides financial support related to regulatory and compliance matters, including the GRC and related proceedings.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,610	2,599	2,653	2,471	2,325	2,422	2,530	2,581	2,581	2,581	2,581
Non-Labor	36	98	30	18	14	23	23	23	23	23	23
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,645	2,697	2,684	2,489	2,339	2,445	2,553	2,604	2,604	2,604	2,604
FTE	19.7	19.6	19.4	17.7	15.9	15.9	16.6	16.9	16.9	16.9	16.9
Units	20	20	19	18	16	16	17	17	17	17	17

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,325	2,325	2,325	2,325	2,325	2,325	97	205	256	256	256	256	2,422	2,530	2,581	2,581	2,581	2,581
NLbr	14	14	14	14	14	14	9	9	9	9	9	9	23	23	23	23	23	23
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,339	2,339	2,339	2,339	2,339	2,339	106	214	265	265	265	265	2,445	2,553	2,604	2,604	2,604	2,604
FTE	15.9	15.9	15.9	15.9	15.9	15.9	0.0	0.7	1.0	1.0	1.0	1.0	15.9	16.6	16.9	16.9	16.9	16.9
Units	16	16	16	16	16	16	0	1	1	1	1	1	16	17	17	17	17	17

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	9	0	9	0.0	0	1-Sided Adj
Explanation:	Non-Labor: Travel for in-person CPUC hearings workshops etc.; training costs based on FTE.						
2026	97	0	0	97	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	97	9	0	106	0.0	0	
2027	114	9	0	123	0.7	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Labor: Add 0.7 FTE returned from capital work in base year Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE						
2027	91	0	0	91	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	205	9	0	214	0.7	1	
2028	163	9	0	172	1.0	1	1-Sided Adj
Explanation:	Labor: Add 1 FTE returned from capital work in base year Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE						
2028	93	0	0	93	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	256	9	0	265	1.0	1	
2029	163	9	0	172	1.0	1	1-Sided Adj
Explanation:	Labor: Add 1 FTE returned from capital work in base year Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE						
2029	93	0	0	93	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	256	9	0	265	1.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	163	9	0	172	1.0	1	1-Sided Adj
Explanation:	Labor: Add 1 FTE returned from capital work in base year Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE						
2030	93	0	0	93	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	256	9	0	265	1.0	1	
2031	163	9	0	172	1.0	1	1-Sided Adj
Explanation:	Labor: Add 1 FTE returned from capital work in base year Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE						
2031	93	0	0	93	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	256	9	0	265	1.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,909	1,985	2,120	2,040	1,976
Non-Labor	30	91	29	18	14
NSE	0	0	0	0	0
Total	1,938	2,075	2,149	2,058	1,990
FTE	16.6	16.6	16.6	15.1	13.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	20	20	19	18	16
Recorded-Adjusted (Nominal \$)					
Labor	1,909	1,985	2,120	2,040	1,976
Non-Labor	30	91	29	17	14
NSE	0	0	0	0	0
Total	1,938	2,075	2,149	2,058	1,990
FTE	16.6	16.6	16.6	15.1	13.4
Units	20	20	19	18	16
Vacation & Sick (Nominal \$)					
Labor	337	335	337	327	349

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	337	335	337	327	349
FTE	3.1	3.0	2.8	2.6	2.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	364	279	197	103	0
Non-Labor	6	7	1	0	0
NSE	0	0	0	0	0
Total	370	287	198	104	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,610	2,599	2,653	2,471	2,325
Non-Labor	36	98	30	18	14
NSE	0	0	0	0	0
Total	2,645	2,697	2,684	2,489	2,339
FTE	19.7	19.6	19.4	17.7	15.9
Units	20	20	19	18	16

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	-0.225	0
NSE	0	0	0	0	0
Total	0	0	0	-0.225	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	20	20	19	18	16

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	20	
2022	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	20	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.000 - FINANCIAL PLANNING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	19	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	19	
2024	0	0	0	0.0	0	CCTR Transf To 2200-2337.000
Explanation: Transfer of costs from cost center 2200-2528 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.						
2024	0	0	0	0.0	18	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	18	
2025	0	0	0	0.0	16	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	16	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG002.001 - BUSINESS PLANNING

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

Activity Description:

The Business Planning group provides budget, accounting, and financial support to all business departments across SoCalGas. Budget support includes the development, maintenance, and analysis of the O&M and Capital budgets through coordination and regular review of operations with client organizations. Budget support also entails forecasting miscellaneous revenues and preparing monthly operating cost reports. The work of this group supports financial transactions that are properly recorded, cost centers that are updated and maintained, and internal work orders that are established in accordance with Company policies and accounting rules. Additionally, this group provides support and guidance for various monthly and quarterly compliance and reporting requirements.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,043	4,371	4,348	4,009	4,043	4,238	4,461	4,460	4,460	4,460	4,460
Non-Labor	310	320	30	23	21	33	33	33	33	33	33
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,352	4,690	4,378	4,032	4,064	4,271	4,494	4,493	4,493	4,493	4,493
FTE	32.1	34.4	34.4	32.1	30.9	31.1	32.1	32.1	32.1	32.1	32.1
Units	32	34	34	32	31	32	32	32	32	32	32

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	4,043	4,043	4,043	4,043	4,043	4,043	195	418	417	417	417	417	4,238	4,461	4,460	4,460	4,460	4,460
NLbr	21	21	21	21	21	21	12	12	12	12	12	12	33	33	33	33	33	33
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,064	4,064	4,064	4,064	4,064	4,064	207	430	429	429	429	429	4,271	4,494	4,493	4,493	4,493	4,493
FTE	30.9	30.9	30.9	30.9	30.9	30.9	0.2	1.2	1.2	1.2	1.2	1.2	31.1	32.1	32.1	32.1	32.1	32.1
Units	31	31	31	31	31	31	1	1	1	1	1	1	32	32	32	32	32	32

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	25	12	0	37	0.2	1	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.						
2026	170	0	0	170	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	195	12	0	207	0.2	1	
2027	257	12	0	269	1.2	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Add 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.							
2027	161	0	0	161	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	418	12	0	430	1.2	1	
2028	257	12	0	269	1.2	1	1-Sided Adj
Explanation: Labor: Add 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.							
2028	160	0	0	160	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	417	12	0	429	1.2	1	
2029	257	12	0	269	1.2	1	1-Sided Adj
Explanation: Labor: Add 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.							
2029	160	0	0	160	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	417	12	0	429	1.2	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	257	12	0	269	1.2	1	1-Sided Adj
Explanation:	Labor: Add 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.						
2030	160	0	0	160	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	417	12	0	429	1.2	1	
2031	257	12	0	269	1.2	1	1-Sided Adj
Explanation:	Labor: Add 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.						
2031	160	0	0	160	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	417	12	0	429	1.2	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,957	3,337	3,474	3,310	3,436
Non-Labor	256	296	29	22	21
NSE	0	0	0	0	0
Total	3,213	3,634	3,503	3,333	3,457
FTE	27.0	29.1	29.4	27.3	26.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	32	34	34	32	31
Recorded-Adjusted (Nominal \$)					
Labor	2,957	3,337	3,474	3,310	3,436
Non-Labor	256	296	29	22	21
NSE	0	0	0	0	0
Total	3,213	3,634	3,503	3,333	3,457
FTE	27.0	29.1	29.4	27.3	26.0
Units	32	34	34	32	31
Vacation & Sick (Nominal \$)					
Labor	522	563	552	531	607

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	522	563	552	531	607
FTE	5.1	5.3	5.0	4.8	4.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	564	470	322	167	0
Non-Labor	54	23	1	1	0
NSE	0	0	0	0	0
Total	617	493	324	168	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,043	4,371	4,348	4,009	4,043
Non-Labor	310	320	30	23	21
NSE	0	0	0	0	0
Total	4,352	4,690	4,378	4,032	4,064
FTE	32.1	34.4	34.4	32.1	30.9
Units	32	34	34	32	31

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	32	34	34	32	31

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	32	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	32	
2022	0	0	0	0.0	34	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	34	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 2. Financial & Business Planning
Workpaper: 2AG002.001 - BUSINESS PLANNING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	34	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	34	
2024	0	0	0	0.0	32	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	32	
2025	0	0	0	0.0	31	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	31	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG003.000 - FINANCIAL REPORTING & ACCOUNTING

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

Activity Description:

This department is comprised of: Financial Reporting and Accounting, Regulatory Accounting and Accounting Research and Business Controls .

The Financial Reporting & Accounting group is a centralized function responsible for supporting the accuracy, integrity, and timeliness of the company's financial records and reporting. Its core responsibilities include:

- Month-End Close & General Ledger Maintenance: Managing the monthly accounting close process and maintaining SoCalGas's general ledger to support accurate and complete financial data.
- Transaction Recording & Compliance: Recording financial transactions in accordance with GAAP and FERC/CPUC approved guidelines.
- Financial Statement Preparation & Reporting: Compiling and reporting monthly, quarterly, and annual financial results, including preparation of financial statements for internal management and external stakeholders.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,026	993	996	1,150	1,083	1,151	1,146	1,146	1,146	1,146	1,146
Non-Labor	32	7	9	7	9	14	14	14	14	14	14
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,058	1,001	1,004	1,157	1,092	1,165	1,160	1,160	1,160	1,160	1,160
FTE	8.2	7.6	7.4	8.7	7.9	8.1	8.1	8.1	8.1	8.1	8.1
Units	8	8	7	9	8	8	8	8	8	8	8

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,083	1,083	1,083	1,083	1,083	1,083	68	63	63	63	63	63	1,151	1,146	1,146	1,146	1,146	1,146
NLbr	9	9	9	9	9	9	5	5	5	5	5	5	14	14	14	14	14	14
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,092	1,092	1,092	1,092	1,092	1,092	73	68	68	68	68	68	1,165	1,160	1,160	1,160	1,160	1,160
FTE	7.9	7.9	7.9	7.9	7.9	7.9	0.2	0.2	0.2	0.2	0.2	0.2	8.1	8.1	8.1	8.1	8.1	8.1
Units	8	8	8	8	8	8	0	0	0	0	0	0	8	8	8	8	8	8

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	22	5	0	27	0.2	0	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.						
2026	46	0	0	46	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	68	5	0	73	0.2	0	
2027	22	5	0	27	0.2	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.							
2027	41	0	0	41	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	63	5	0	68	0.2	0	
2028	22	5	0	27	0.2	0	1-Sided Adj
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.							
2028	41	0	0	41	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	63	5	0	68	0.2	0	
2029	22	5	0	27	0.2	0	1-Sided Adj
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.							
2029	41	0	0	41	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	63	5	0	68	0.2	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	22	5	0	27	0.2	0	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.						
2030	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	63	5	0	68	0.2	0	
2031	22	5	0	27	0.2	0	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.; training costs based on FTE.						
2031	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	63	5	0	68	0.2	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	750	759	796	949	921
Non-Labor	27	7	8	7	9
NSE	0	0	0	0	0
Total	777	765	804	956	929
FTE	6.9	6.4	6.3	7.4	6.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	8	8	7	9	8
Recorded-Adjusted (Nominal \$)					
Labor	750	759	796	949	921
Non-Labor	27	7	8	7	9
NSE	0	0	0	0	0
Total	777	765	804	956	929
FTE	6.9	6.4	6.3	7.4	6.6
Units	8	8	7	9	8
Vacation & Sick (Nominal \$)					
Labor	132	128	126	152	163

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	132	128	126	152	163
FTE	1.3	1.2	1.1	1.3	1.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	143	107	74	48	0
Non-Labor	6	1	0	0	0
NSE	0	0	0	0	0
Total	149	107	74	48	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,026	993	996	1,150	1,083
Non-Labor	32	7	9	7	9
NSE	0	0	0	0	0
Total	1,058	1,001	1,004	1,157	1,092
FTE	8.2	7.6	7.4	8.7	7.9
Units	8	8	7	9	8

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-0.035
NSE	0	0	0	0	0
Total	0	0	0	0	-0.035
FTE	0.0	0.0	0.0	0.0	0.0
Units	8	8	7	9	8

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	8	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	8	
2022	0	0	0	0.0	8	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	8	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	7	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	7	
2024	0	0	0	0.0	9	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	9	
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Removal of expenses related to separate CPUC filing and request						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025	0	0	0	0.0	8	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	8	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG003.001 - REGULATORY ACCOUNTING

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

Activity Description:

The Regulatory Accounting group is responsible for the development , implementation, maintenance and analysis of regulatory balancing and memorandum accounts and other cost recovery and ratemaking mechanisms. This includes oversight of approximately 100 regulatory accounts approved in current tariffs and preparation of the monthly revenue accrual . The Regulatory Accounting group is a liaison with regulatory agencies to support accounts that are maintained in compliance with Commission directives and financial accounting standards. The group also testifies before the CPUC when cost recovery issues are addressed.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	805	978	1,037	1,045	1,092	1,179	1,174	1,174	1,174	1,174	1,174
Non-Labor	15	24	8	35	39	42	42	42	42	42	42
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	820	1,001	1,044	1,080	1,132	1,221	1,216	1,216	1,216	1,216	1,216
FTE	6.4	8.5	9.0	8.7	8.7	9.0	9.0	9.0	9.0	9.0	9.0
Units	6	9	9	9	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,092	1,092	1,092	1,092	1,092	1,092	87	82	82	82	82	82	1,179	1,174	1,174	1,174	1,174	1,174
NLbr	39	39	39	39	39	39	3	3	3	3	3	3	42	42	42	42	42	42
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,131	1,131	1,131	1,131	1,131	1,131	90	85	85	85	85	85	1,221	1,216	1,216	1,216	1,216	1,216
FTE	8.7	8.7	8.7	8.7	8.7	8.7	0.3	0.3	0.3	0.3	0.3	0.3	9.0	9.0	9.0	9.0	9.0	9.0
Units	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	40	3	0	43	0.3	0	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.						
2026	47	0	0	47	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	87	3	0	90	0.3	0	
2027	40	3	0	43	0.3	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.							
2027	42	0	0	42	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	82	3	0	85	0.3	0	
2028	40	3	0	43	0.3	0	1-Sided Adj
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.							
2028	42	0	0	42	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	82	3	0	85	0.3	0	
2029	40	3	0	43	0.3	0	1-Sided Adj
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.							
2029	42	0	0	42	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	82	3	0	85	0.3	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	40	3	0	43	0.3	0	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.						
2030	42	0	0	42	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	82	3	0	85	0.3	0	
2031	40	3	0	43	0.3	0	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.						
2031	42	0	0	42	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	82	3	0	85	0.3	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	589	746	828	863	928
Non-Labor	13	22	7	34	39
NSE	0	0	0	0	0
Total	601	768	836	897	968
FTE	5.4	7.2	7.7	7.4	7.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	9	9	9	9
Recorded-Adjusted (Nominal \$)					
Labor	589	746	828	863	928
Non-Labor	13	22	7	34	39
NSE	0	0	0	0	0
Total	601	768	836	897	968
FTE	5.4	7.2	7.7	7.4	7.3
Units	6	9	9	9	9
Vacation & Sick (Nominal \$)					
Labor	104	126	132	138	164

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	104	126	132	138	164
FTE	1.0	1.3	1.3	1.3	1.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	112	105	77	44	0
Non-Labor	3	2	0	1	0
NSE	0	0	0	0	0
Total	115	107	77	45	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	805	978	1,037	1,045	1,092
Non-Labor	15	24	8	35	39
NSE	0	0	0	0	0
Total	820	1,001	1,044	1,080	1,132
FTE	6.4	8.5	9.0	8.7	8.7
Units	6	9	9	9	9

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	9	9	9	9

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	6	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	6	
2022	0	0	0	0.0	9	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	9	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.001 - REGULATORY ACCOUNTING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	9	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	9	
2024	0	0	0	0.0	9	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	9	
2025	0	0	0	0.0	9	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	9	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG003.002 - BUS CONTROL & ACCT RESEARCH

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

Activity Description:

Business Controls and Accounting Research (BCAR) focuses on maintaining compliance with SOX, internal policies and technical accounting guidance. BCAR is responsible for coordinating these activities within SoCalGas and acting as the liaison with the parent corporation. BCAR employees play a key role in corporate governance as it relates to the assessment of the effectiveness of financial controls with core responsibilities described as follows:

- Internal Controls & SOX Compliance: Administering, coordinating, testing, and executing internal controls over financial reporting as prescribed by Sarbanes-Oxley (SOX) regulations.
- Accounting Guidance & Technical Expertise: Providing guidance on complex accounting matters, such as leases, derivative evaluation, consolidation assessments for variable interest entities and proper treatment of operating activities.
- Implementation of New Standards and Policies: Leading efforts to adopt and implement new accounting standards, internal policies and regulatory changes.
- Audit Coordination: Managing external audits of the company's financial statements and supporting other audit activities.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

Units - Base YR Rec

FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	453	370	591	336	305	466	492	492	492	492	492
Non-Labor	12	8	5	2	2	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	465	378	596	338	306	469	495	495	495	495	495
FTE	3.1	2.5	4.0	2.3	2.3	3.1	3.3	3.3	3.3	3.3	3.3
Units	3	3	4	2	2	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	305	305	305	305	305	305	161	187	187	187	187	187	466	492	492	492	492	492
NLbr	2	2	2	2	2	2	1	1	1	1	1	1	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	307	307	307	307	307	307	162	188	188	188	188	188	469	495	495	495	495	495
FTE	2.3	2.3	2.3	2.3	2.3	2.3	0.8	1.0	1.0	1.0	1.0	1.0	3.1	3.3	3.3	3.3	3.3	3.3
Units	2	2	2	2	2	2	1	1	1	1	1	1	3	3	3	3	3	3

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	142	1	0	143	0.8	1	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.						
2026	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	161	1	0	162	0.8	1	
2027	169	1	0	170	1.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.							
2027	18	0	0	18	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	187	1	0	188	1.0	1	
2028	169	1	0	170	1.0	1	1-Sided Adj
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.							
2028	18	0	0	18	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	187	1	0	188	1.0	1	
2029	169	1	0	170	1.0	1	1-Sided Adj
Explanation: Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.							
2029	18	0	0	18	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	187	1	0	188	1.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	169	1	0	170	1.0	1	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.						
2030	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	187	1	0	188	1.0	1	
2031	169	1	0	170	1.0	1	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Adjust training costs based on FTE.						
2031	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	187	1	0	188	1.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	331	283	472	278	259
Non-Labor	10	8	5	2	2
NSE	0	0	0	0	0
Total	341	290	477	280	261
FTE	2.6	2.1	3.4	2.0	1.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	3	3	4	2	2
Recorded-Adjusted (Nominal \$)					
Labor	331	283	472	278	259
Non-Labor	10	8	5	2	2
NSE	0	0	0	0	0
Total	341	290	477	280	261
FTE	2.6	2.1	3.4	2.0	1.9
Units	3	3	4	2	2
Vacation & Sick (Nominal \$)					
Labor	58	48	75	45	46

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	58	48	75	45	46
FTE	0.5	0.4	0.6	0.3	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	63	40	44	14	0
Non-Labor	2	1	0	0	0
NSE	0	0	0	0	0
Total	65	40	44	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	453	370	591	336	305
Non-Labor	12	8	5	2	2
NSE	0	0	0	0	0
Total	465	378	596	338	306
FTE	3.1	2.5	4.0	2.3	2.3
Units	3	3	4	2	2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	3	
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 3. Financial Reporting & Accounting
Workpaper: 2AG003.002 - BUS CONTROL & ACCT RESEARCH
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG013.000 - CONTROLLER & CFO

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

Activity Description:

The Controller & CFO department has responsibility for the day-to-day executive oversight of the financial and accounting functions at SoCalGas, including overseeing the utility's compliance process with relevant accounting, financial, and regulatory rules and regulations in accordance with GAAP, including those mandated by SOX, SEC, FERC, and CPUC. The Controller & CFO function maintains the integrity of the financial statements and reports submitted both internally and externally, and also sees that the Company's internal controls are adequately maintained. These services are essential to the safe, reliable, and cost effective delivery of utility service to customers and to the Company's ability to meet its obligations as a California regulated investor owned utility.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	345	415	527	191	110	139	397	397	397	397	397
Non-Labor	101	196	180	167	234	236	236	179	179	179	179
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	446	611	707	358	344	375	633	576	576	576	576
FTE	1.7	2.2	3.0	1.3	0.9	1.1	2.1	2.1	2.1	2.1	2.1
Units	2	2	3	1	1	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	110	110	110	110	110	110	29	287	287	287	287	287	139	397	397	397	397	397
NLbr	234	234	234	234	234	234	2	2	-55	-55	-55	-55	236	236	179	179	179	179
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	344	344	344	344	344	344	31	289	232	232	232	232	375	633	576	576	576	576
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.2	1.2	1.2	1.2	1.2	1.2	1.1	2.1	2.1	2.1	2.1	2.1
Units	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	23	2	0	25	0.2	1	1-Sided Adj
Explanation:	Labor: Adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.						
2026	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	29	2	0	31	0.2	1	
2027	273	2	0	275	1.2	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Added 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.							
2027	14	0	0	14	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	287	2	0	289	1.2	1	
2028	273	-55	0	218	1.2	1	1-Sided Adj
Explanation: Labor: Added 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Normalizing Cost of Capital consulting costs over GRC cycle. Travel for in-person CPUC hearings, workshops, etc.							
2028	14	0	0	14	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	287	-55	0	232	1.2	1	
2029	273	-55	0	218	1.2	1	1-Sided Adj
Explanation: Labor: Added 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Normalizing Cost of Capital consulting costs over GRC cycle. Travel for in-person CPUC hearings, workshops, etc.							
2029	14	0	0	14	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	287	-55	0	232	1.2	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	273	-55	0	218	1.2	1	1-Sided Adj
Explanation:	Labor: Added 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Normalizing Cost of Capital consulting costs over GRC cycle. Travel for in-person CPUC hearings, workshops, etc.						
2030	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	287	-55	0	232	1.2	1	
2031	273	-55	0	218	1.2	1	1-Sided Adj
Explanation:	Labor: Added 1 FTE and adjusted for the full-year impact of positions vacant in the base year. Non-Labor: Normalizing Cost of Capital consulting costs over GRC cycle. Travel for in-person CPUC hearings, workshops, etc.						
2031	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	287	-55	0	232	1.2	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	252	317	421	116	143
Non-Labor	85	183	174	165	285
NSE	0	0	0	0	0
Total	338	500	595	282	428
FTE	1.4	1.9	2.6	0.7	0.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	42	-50
Non-Labor	-1	-1	-3	-3	-51
NSE	0	0	0	0	0
Total	-1	-1	-3	38	-100
FTE	0.0	0.0	0.0	0.4	-0.1
Units	2	2	3	1	1
Recorded-Adjusted (Nominal \$)					
Labor	252	317	421	158	93
Non-Labor	84	182	172	162	234
NSE	0	0	0	0	0
Total	336	499	592	320	328
FTE	1.4	1.9	2.6	1.1	0.7
Units	2	2	3	1	1
Vacation & Sick (Nominal \$)					
Labor	45	53	67	25	16

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	45	53	67	25	16
FTE	0.3	0.3	0.4	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	48	45	39	8	0
Non-Labor	18	14	9	5	0
NSE	0	0	0	0	0
Total	66	59	48	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	345	415	527	191	110
Non-Labor	101	196	180	167	234
NSE	0	0	0	0	0
Total	446	611	707	358	344
FTE	1.7	2.2	3.0	1.3	0.9
Units	2	2	3	1	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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	42	-50
Non-Labor	-1	-1	-3	-3	-51
NSE	0	0	0	0	0
Total	-1	-1	-3	38	-100
FTE	0.0	0.0	0.0	0.4	-0.1
Units	2	2	3	1	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-1	0	0.0	0	CCTR Transf To 2200-2268.000
Explanation: Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.						
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	-1	0	0.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-1	0	0.0	0	CCTR Transf To 2200-2268.000
Explanation:	Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.					
2022	0	0	0	0.0	2	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2022 Total	0	-1	0	0.0	2	
2023	0	-3	0	0.0	0	CCTR Transf To 2200-2268.000
Explanation:	Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.					
2023	0	0	0	0.0	3	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2023 Total	0	-3	0	0.0	3	
2024	42	-2	0	0.4	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2024	0	-1	0	0.0	0	CCTR Transf To 2200-2268.000

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.000 - CONTROLLER & CFO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.						
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	42	-3	0	0.4	1	
2025	-36	-1	0	0.0	0	CCTR Transf To 2200-2268.000
Explanation: Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted.						
2025	-14	-50	0	-0.1	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	-50	-51	0	-0.1	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG013.001 - INNOVATION SUPPORT

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

Activity Description:

Innovation Support is responsible for the design and implementation of technological solutions (e.g., automation of various A&F functions, dashboard reporting, etc.). Specifically, by automating high-volume repetitive activities and enhancing management through dashboards, this group aims to enable A&F to meet expanding regulatory, audit and reporting requirements efficiently.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	89	59	141	56	0	0	125	124	124	124	124
Non-Labor	8	5	1	0	0	0	1	1	1	1	1
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	97	65	141	56	0	0	126	125	125	125	125
FTE	0.7	0.5	0.9	0.4	0.0	0.0	1.0	1.0	1.0	1.0	1.0
Units	1	1	1	1	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	125	124	124	124	124	0	125	124	124	124	124
NLbr	0	0	0	0	0	0	0	1	1	1	1	1	0	1	1	1	1	1
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	126	125	125	125	125	0	126	125	125	125	125
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	0	0	0	0	0.0	0	
2027	120	1	0	121	1.0	0	1-Sided Adj
Explanation:	Labor: Add 1 FTE. Non-Labor: Adjust training costs based on FTE.						
2027	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	125	1	0	126	1.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	120	1	0	121	1.0	0	1-Sided Adj
Explanation:	Labor: Add 1 FTE. Non-Labor: Adjust training costs based on FTE.						
2028	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	124	1	0	125	1.0	0	
2029	120	1	0	121	1.0	0	1-Sided Adj
Explanation:	Labor: Add 1 FTE. Non-Labor: Adjust training costs based on FTE.						
2029	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	124	1	0	125	1.0	0	
2030	120	1	0	121	1.0	0	1-Sided Adj
Explanation:	Labor: Add 1 FTE. Non-Labor: Adjust training costs based on FTE.						
2030	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	124	1	0	125	1.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	120	1	0	121	1.0	0	1-Sided Adj
Explanation: Labor: Add 1 FTE. Non-Labor: Adjust training costs based on FTE.							
2031	4	0	0	4	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	124	1	0	125	1.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	65	45	112	46	0
Non-Labor	6	5	1	0	0
NSE	0	0	0	0	0
Total	71	50	113	46	0
FTE	0.6	0.4	0.8	0.3	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	0
Recorded-Adjusted (Nominal \$)					
Labor	65	45	112	46	0
Non-Labor	6	5	1	0	0
NSE	0	0	0	0	0
Total	71	50	113	46	0
FTE	0.6	0.4	0.8	0.3	0.0
Units	1	1	1	1	0
Vacation & Sick (Nominal \$)					
Labor	11	8	18	7	0

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):					
	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	11	8	18	7	0
FTE	0.1	0.1	0.1	0.1	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	12	6	10	2	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
Total	14	7	10	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	89	59	141	56	0
Non-Labor	8	5	1	0	0
NSE	0	0	0	0	0
Total	97	65	141	56	0
FTE	0.7	0.5	0.9	0.4	0.0
Units	1	1	1	1	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	1	
2022	0	0	0	0.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.001 - INNOVATION SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	1	
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	1	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG013.002 - BANKING FEES

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Activity Description:

Banking fees include amounts paid to financial institutions for services related to bank accounts, such as:

- Bank account maintenance fees
- Transaction fees for activities such as wire transfers , ACH transactions, and check processing
- Service charges for bank account statements, lockbox services, and fraud prevention services

Maintaining the Utilities' bank accounts is necessary for various critical operational processes to work smoothly , including customer bill payment, customer refunds, vendor payments, and employee payroll.

Forecast Explanations:

Labor - Base YR Rec

NA

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified.

NSE - Base YR Rec

NA

Units - Base YR Rec

Items

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	1,134	1,017	971	960	759	523	923	1,323	1,323	1,323	1,323
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,134	1,017	971	960	759	523	923	1,323	1,323	1,323	1,323
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	759	759	759	759	759	759	-236	164	564	564	564	564	523	923	1,323	1,323	1,323	1,323
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	759	759	759	759	759	759	-236	164	564	564	564	564	523	923	1,323	1,323	1,323	1,323
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	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	-384	0	-384	0.0	0	1-Sided Adj
Explanation:	Credit adjustment for new contract agreement for banking fees						
2026	0	148	0	148	0.0	0	1-Sided Adj
Explanation:	Adjusted costs for partial-year e-lockbox with the updated rate.						
2026 Total	0	-236	0	-236	0.0	0	
2027	0	16	0	16	0.0	0	1-Sided Adj
Explanation:	Adjust banking fees to align with historical levels and current service rates.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	148	0	148	0.0	0	1-Sided Adj
Explanation: Adjust e-lockbox fees based on the average monthly charge in the base year.							
2027 Total	0	164	0	164	0.0	0	
2028	0	416	0	416	0.0	0	1-Sided Adj
Explanation: Adjust banking fees to align with historical levels and current service rates.							
2028	0	148	0	148	0.0	0	1-Sided Adj
Explanation: Adjust e-lockbox fees based on the average monthly charge in the base year.							
2028 Total	0	564	0	564	0.0	0	
2029	0	416	0	416	0.0	0	1-Sided Adj
Explanation: Adjust banking fees to align with historical levels and current service rates.							
2029	0	148	0	148	0.0	0	1-Sided Adj
Explanation: Adjust e-lockbox fees based on the average monthly charge in the base year.							
2029 Total	0	564	0	564	0.0	0	
2030	0	416	0	416	0.0	0	1-Sided Adj
Explanation: Adjust banking fees to align with historical levels and current service rates.							
2030	0	148	0	148	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjust e-lockbox fees based on the average monthly charge in the base year.							
2030 Total	0	564	0	564	0.0	0	
2031	0	416	0	416	0.0	0	1-Sided Adj
Explanation: Adjust banking fees to align with historical levels and current service rates.							
2031	0	148	0	148	0.0	0	1-Sided Adj
Explanation: Adjust e-lockbox fees based on the average monthly charge in the base year.							
2031 Total	0	564	0	564	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	938	943	924	934	759
NSE	0	0	0	0	0
Total	938	943	924	934	759
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	938	943	924	934	759
NSE	0	0	0	0	0
Total	938	943	924	934	759
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	196	75	46	26	0
NSE	0	0	0	0	0
Total	196	75	46	26	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	1,134	1,017	971	960	759
NSE	0	0	0	0	0
Total	1,134	1,017	971	960	759
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	938	943	924	934	759
NSE	0	0	0	0	0
Total	938	943	924	934	759
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	868	0	0.0	1	1-Sided Adj

Explanation: U.S. Bank Fee and Other Bank-Related Charges These expenses were pulled from:

Cost Center: 1100-0224 – Cash Mgmt Bank Fee

Cost Element: 6240003 – FIN CHAR-BK SRV CHGS

Internal Order: 6306540

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	70	0	0.0	1	1-Sided Adj
Explanation: E-lock Box Fees. These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2021 Total	0	938	0	0.0	2	
2022	0	877	0	0.0	1	1-Sided Adj
Explanation: U.S. Bank Fee and Other Bank-Related Charges These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2022	0	66	0	0.0	1	1-Sided Adj
Explanation: E-lock Box Fees. These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2022 Total	0	943	0	0.0	2	
2023	0	863	0	0.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: U.S. Bank Fee and Other Bank-Related Charges These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2023	0	62	0	0.0	1	1-Sided Adj
Explanation: E-lock Box Fees. These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2023 Total	0	924	0	0.0	2	
2024	0	860	0	0.0	1	1-Sided Adj
Explanation: U.S. Bank Fee and Other Bank-Related Charges These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2024	0	74	0	0.0	1	1-Sided Adj
Explanation: E-lock Box Fees. These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2024 Total	0	934	0	0.0	2	
2025	0	234	0	0.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ACCOUNTING AND FINANCE
Category-Sub: 4. Controller & CFO
Workpaper: 2AG013.002 - BANKING FEES
Unit Measure: Items

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Elockbox ACH Bank fees related costs from workpaper 2000005.000 to workpaper 2AG013.002 to align historical costs with 2028 GRC workpaper framework						
2025	0	490	0	0.0	1	1-Sided Adj
Explanation: U.S. Bank Fee and Other Bank-Related Charges. These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2025	0	36	0	0.0	0	1-Sided Adj
Explanation: E-lock Box Fees. These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee Cost Element: 6240003 – FIN CHAR-BK SRV CHGS Internal Order: 6306540						
2025 Total	0	759	0	0.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Workpaper: VARIOUS

Summary for Category: B. LEGAL

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	10,084	10,787	13,035	13,031	13,031	13,031	13,031
Non-Labor	26,185	24,146	24,235	32,985	32,985	32,985	32,985
NSE	0	0	0	0	0	0	0
Total	36,269	34,933	37,270	46,016	46,016	46,016	46,016
FTE	45.6	47.5	58.6	58.6	58.6	58.6	58.6

Workpapers belonging to this Category:

2AG007.000 LEGAL

Labor	10,084	10,787	13,035	13,031	13,031	13,031	13,031
Non-Labor	293	313	402	402	402	402	402
NSE	0	0	0	0	0	0	0
Total	10,377	11,100	13,437	13,433	13,433	13,433	13,433
FTE	45.6	47.5	58.6	58.6	58.6	58.6	58.6

Unit Measure: FTEs

Units	46	48	59	59	59	59	59

2AG007.001 OUTSIDE LEGAL

Labor	0	0	0	0	0	0	0
Non-Labor	10,202	10,202	10,202	18,952	18,952	18,952	18,952
NSE	0	0	0	0	0	0	0
Total	10,202	10,202	10,202	18,952	18,952	18,952	18,952
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: Items

Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2AG010.000 CLAIMS PAYMENTS & RECOVERY COSTS							
Labor	0	0	0	0	0	0	0
Non-Labor	11,779	11,555	11,555	11,555	11,555	11,555	11,555
NSE	0	0	0	0	0	0	0
Total	11,779	11,555	11,555	11,555	11,555	11,555	11,555
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Items							
Units	5,854	5,978	5,978	5,978	5,978	5,978	5,978
2AG014.000 CLAIMS WRITE-OFFS							
Labor	0	0	0	0	0	0	0
Non-Labor	3,911	2,076	2,076	2,076	2,076	2,076	2,076
NSE	0	0	0	0	0	0	0
Total	3,911	2,076	2,076	2,076	2,076	2,076	2,076
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	1,651	985	985	985	985	985	985

Note: Totals may include rounding differences.

**Beginning of Workpaper
2AG007.000 - LEGAL**

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Activity Description:

The Legal Department provides comprehensive legal services to support the regulated operations of the Company and to facilitate compliance with applicable federal, state, and local laws, regulations, and regulatory decisions. These services are essential to the safe, reliable, and cost effective delivery of utility service to customers and to the Company's ability to meet its obligations as a California regulated investor owned utility .

The Legal Department is led by a shared Senior Vice President and General Counsel , who is responsible for overall legal strategy, governance oversight, and legal risk management. The Senior Vice President and General Counsel is supported by three shared Vice President and Deputy General Counsels, who oversee the Department's core practice areas , including Regulatory, Litigation, Environmental, and Commercial. The Vice President and Deputy General Counsel for Regulatory is included in this workpaper , while the Vice President and Deputy General Counsel for Litigation and the Vice President and Deputy General Counsel for Commercial and Environmental are included in SDG &E's workpapers.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified. In particular, an upward trend in labor is anticipated due to an increase in both regulatory and litigation matters, necessitating increased support. In addition, recent legislation (Assembly Bill (AB) 1167), which adds Section 748.3 to the California Public Utilities Code) is anticipated to result in an increase in labor needs for Regulatory, Environmental, and administrative support. The base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified. In particular, an increase in travel expenses necessary to support regulatory matters is anticipated due to an upward trend in resuming in-person CPUC evidentiary hearings, prehearing or status conferences, and workshops. The base year provides a reasonable starting point for future expenditures.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

NA

Units - Base YR Rec

FTEs

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	9,469	10,014	9,826	10,193	10,084	10,787	13,035	13,031	13,031	13,031	13,031
Non-Labor	526	344	493	343	293	313	402	402	402	402	402
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	9,995	10,358	10,319	10,536	10,378	11,100	13,437	13,433	13,433	13,433	13,433
FTE	44.4	46.6	45.7	46.1	45.6	47.5	58.6	58.6	58.6	58.6	58.6
Units	44	47	46	46	46	48	59	59	59	59	59

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	10,084	10,084	10,084	10,084	10,084	10,084	703	2,951	2,947	2,947	2,947	2,947	10,787	13,035	13,031	13,031	13,031	13,031
NLbr	293	293	293	293	293	293	20	109	109	109	109	109	313	402	402	402	402	402
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,377	10,377	10,377	10,377	10,377	10,377	723	3,060	3,056	3,056	3,056	3,056	11,100	13,437	13,433	13,433	13,433	13,433
FTE	45.6	45.6	45.6	45.6	45.6	45.6	1.9	13.0	13.0	13.0	13.0	13.0	47.5	58.6	58.6	58.6	58.6	58.6
Units	46	46	46	46	46	46	2	13	13	13	13	13	48	59	59	59	59	59

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	270	20	0	290	1.9	2	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year Non-Labor: Costs for software licenses, travel for hearings and workshops						
2026	433	0	0	433	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	703	20	0	723	1.9	2	
2027	2,480	109	0	2,589	13.0	13	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year; Backfill 1 FTE Assistant General Counsel, add 1 FTE Sr Counsel and 1 FTE Legal Research Attorney (LRA) for Litigation, 3 Sr Counsel FTE for Regulatory, 1 Sr Counsel FTE for Environmental, 2 Sr Legal Administrative FTE for overarching department support, 1 FTE for Technology Support Non-Labor: Costs for software licenses, travel for hearings and workshops						
2027	471	0	0	471	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	2,951	109	0	3,060	13.0	13	
2028	2,480	109	0	2,589	13.0	13	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year; Backfill 1 FTE Assistant General Counsel, add 1 FTE Sr Counsel and 1 FTE Legal Research Attorney (LRA) for Litigation, 3 Sr Counsel FTE for Regulatory, 1 Sr Counsel FTE for Environmental, 2 Sr Legal Administrative FTE for overarching department support, 1 FTE for Technology Support Non-Labor: Costs for software licenses, travel for hearings and workshops						
2028	467	0	0	467	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	2,947	109	0	3,056	13.0	13	
2029	2,480	109	0	2,589	13.0	13	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year; Backfill 1 FTE Assistant General Counsel, add 1 FTE Sr Counsel and 1 FTE Legal Research Attorney (LRA) for Litigation, 3 Sr Counsel FTE for Regulatory, 1 Sr Counsel FTE for Environmental, 2 Sr Legal Administrative FTE for overarching department support, 1 FTE for Technology Support Non-Labor: Costs for software licenses, travel for hearings and workshops						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	467	0	0	467	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	2,947	109	0	3,056	13.0	13	
2030	2,480	109	0	2,589	13.0	13	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year; Backfill 1 FTE Assistant General Counsel, add 1 FTE Sr Counsel and 1 FTE Legal Research Attorney (LRA) for Litigation, 3 Sr Counsel FTE for Regulatory, 1 Sr Counsel FTE for Environmental, 2 Sr Legal Administrative FTE for overarching department support, 1 FTE for Technology Support Non-Labor: Costs for software licenses, travel for hearings and workshops						
2030	467	0	0	467	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	2,947	109	0	3,056	13.0	13	
2031	2,480	109	0	2,589	13.0	13	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year; Backfill 1 FTE Assistant General Counsel, add 1 FTE Sr Counsel and 1 FTE Legal Research Attorney (LRA) for Litigation, 3 Sr Counsel FTE for Regulatory, 1 Sr Counsel FTE for Environmental, 2 Sr Legal Administrative FTE for overarching department support, 1 FTE for Technology Support Non-Labor: Costs for software licenses, travel for hearings and workshops						
2031	467	0	0	467	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031 Total	2,947	109	0	3,056	13.0	13	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	6,926	7,647	7,851	8,417	8,570
Non-Labor	451	372	484	355	312
NSE	0	0	0	0	0
Total	7,377	8,018	8,335	8,772	8,882
FTE	37.4	39.4	39.2	39.3	38.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-16	-53	-14	-21	-19
NSE	0	0	0	0	0
Total	-16	-53	-14	-21	-19
FTE	0.0	0.0	0.0	0.0	0.0
Units	44	47	46	46	46
Recorded-Adjusted (Nominal \$)					
Labor	6,926	7,647	7,851	8,417	8,570
Non-Labor	435	319	469	333	293
NSE	0	0	0	0	0
Total	7,361	7,966	8,321	8,751	8,863
FTE	37.4	39.4	39.1	39.3	38.3
Units	44	47	46	46	46
Vacation & Sick (Nominal \$)					
Labor	1,222	1,291	1,247	1,351	1,514

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,222	1,291	1,247	1,351	1,514
FTE	7.0	7.2	6.6	6.8	7.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,321	1,076	728	425	0
Non-Labor	91	25	24	9	0
NSE	0	0	0	0	0
Total	1,412	1,102	752	434	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	9,469	10,014	9,826	10,193	10,084
Non-Labor	526	344	493	343	293
NSE	0	0	0	0	0
Total	9,995	10,358	10,319	10,536	10,378
FTE	44.4	46.6	45.7	46.1	45.6
Units	44	47	46	46	46

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-16	-53	-14	-21	-19
NSE	0	0	0	0	0
Total	-16	-53	-14	-21	-19
FTE	0.0	0.0	0.0	0.0	0.0
Units	44	47	46	46	46

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	44	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021	0	-16	0	0.0	0	CCTR Transf To 2200-0281.000
Explanation: Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.						
2021 Total	0	-16	0	0.0	44	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-2	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2022	0	-1	0	0.0	0	CCTR Transf To 2200-2337.000
Explanation:	Transfer of costs from cost center 2200-2155 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.					
2022	0	0	0	0.0	47	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2022	0	-50	0	0.0	0	CCTR Transf To 2200-0281.000
Explanation:	Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.					
2022 Total	0	-53	0	0.0	47	
2023	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2023	0	-1	0	0.0	0	CCTR Transf To 2200-2337.000

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of costs from cost center 2200-2155 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.						
2023	0	0	0	0.0	46	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023	0	-12	0	0.0	0	CCTR Transf To 2200-0281.000
Explanation: Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.						
2023 Total	0	-14	0	0.0	46	
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2024	0	0	0	0.0	46	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024	0	-21	0	0.0	0	CCTR Transf To 2200-0281.000
Explanation: Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.						
2024 Total	0	-21	0	0.0	46	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	46	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025	0	-19	0	0.0	0	CCTR Transf To 2200-0281.000
Explanation: Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.						
2025 Total	0	-19	0	0.0	46	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG007.001 - OUTSIDE LEGAL

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 2. Outside Legal
Workpaper: 2AG007.001 - OUTSIDE LEGAL
Unit Measure: Items

Activity Description:

SoCalGas uses outside Legal services to handle certain matters that require special skills or subject-matter expertise or when a case/matter requires additional resources beyond the capacity of the Legal Department.

Forecast Explanations:

Labor - Base YR Rec

NA

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor based on current activity levels with an adjustment for additional costs anticipated to be incurred as a result of wildfire litigation associated with the 2025 Los Angeles fires. This is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

Items

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 2. Outside Legal
Workpaper: 2AG007.001 - OUTSIDE LEGAL
Unit Measure: Items

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	12,921	15,103	12,230	11,192	10,202	10,202	10,202	18,952	18,952	18,952	18,952
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	12,921	15,103	12,230	11,192	10,202	10,202	10,202	18,952	18,952	18,952	18,952
FTE	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	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Outside Legal
Workpaper: 2AG007.001 - OUTSIDE LEGAL
Unit Measure: Items

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	10,202	10,202	10,202	10,202	10,202	10,202	0	0	8,750	8,750	8,750	8,750	10,202	10,202	18,952	18,952	18,952	18,952
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,202	10,202	10,202	10,202	10,202	10,202	0	0	8,750	8,750	8,750	8,750	10,202	10,202	18,952	18,952	18,952	18,952
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	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	0	0	0	0	0.0	0	
2027 Total	0	0	0	0	0.0	0	
2028	0	8,750	0	8,750	0.0	0	1-Sided Adj
Explanation:	Forecast adjustment for expected wildfire litigation costs normalized over the GRC cycle.						
2028 Total	0	8,750	0	8,750	0.0	0	
2029	0	8,750	0	8,750	0.0	0	1-Sided Adj
Explanation:	Forecast adjustment for expected wildfire litigation costs normalized over the GRC cycle.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Outside Legal
Workpaper: 2AG007.001 - OUTSIDE LEGAL
Unit Measure: Items

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	0	8,750	0	8,750	0.0	0	
2030	0	8,750	0	8,750	0.0	0	1-Sided Adj
Explanation:	Forecast adjustment for expected wildfire litigation costs normalized over the GRC cycle.						
2030 Total	0	8,750	0	8,750	0.0	0	
2031	0	8,750	0	8,750	0.0	0	1-Sided Adj
Explanation:	Forecast adjustment for expected wildfire litigation costs normalized over the GRC cycle.						
2031 Total	0	8,750	0	8,750	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Outside Legal
Workpaper: 2AG007.001 - OUTSIDE LEGAL
Unit Measure: Items

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	10,689	13,995	11,645	10,888	10,202
NSE	0	0	0	0	0
Total	10,689	13,995	11,645	10,888	10,202
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	10,689	13,995	11,645	10,888	10,202
NSE	0	0	0	0	0
Total	10,689	13,995	11,645	10,888	10,202
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Outside Legal
Workpaper: 2AG007.001 - OUTSIDE LEGAL
Unit Measure: Items

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	2,233	1,107	585	304	0
NSE	0	0	0	0	0
Total	2,233	1,107	585	304	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	12,921	15,103	12,230	11,192	10,202
NSE	0	0	0	0	0
Total	12,921	15,103	12,230	11,192	10,202
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Outside Legal
Workpaper: 2AG007.001 - OUTSIDE LEGAL
Unit Measure: Items

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	10,689	13,995	11,645	10,888	10,202
NSE	0	0	0	0	0
Total	10,689	13,995	11,645	10,888	10,202
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	10,689	0	0.0	1	1-Sided Adj
Explanation: One-sided adjustment to add historical Outside Legal costs previously paid through corporate allocations to align activity/function with where it will reside.						
2021 Total	0	10,689	0	0.0	1	
2022	0	13,995	0	0.0	1	1-Sided Adj
Explanation: One-sided adjustment to add historical Outside Legal costs previously paid through corporate allocations to align activity/function with where it will reside.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Outside Legal
Workpaper: 2AG007.001 - OUTSIDE LEGAL
Unit Measure: Items

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	0	13,995	0	0.0	1	
2023	0	11,645	0	0.0	1	1-Sided Adj
Explanation:	One-sided adjustment to add historical Outside Legal costs previously paid through corporate allocations to align activity/function with where it will reside.					
2023 Total	0	11,645	0	0.0	1	
2024	0	10,888	0	0.0	1	1-Sided Adj
Explanation:	One-sided adjustment to add historical Outside Legal costs previously paid through corporate allocations to align activity/function with where it will reside.					
2024 Total	0	10,888	0	0.0	1	
2025	0	10,202	0	0.0	1	1-Sided Adj
Explanation:	One-sided adjustment to add historical Outside Legal costs previously paid through corporate allocations to align activity/function with where it will reside.					
2025 Total	0	10,202	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

Activity Description:

This activity covers expenses related to (1) managing net payments for all third party property damage, bodily injury, and recovery claims; and (2) processing and tracking all claim payments and billing after liability determinations are made by the Claims department.

Forecast Explanations:

Labor - 5-YR Average

NA

Non-Labor - 5-YR Average

The 5-year average methodology produces the most representative forecast of Claims Payments and Recovery expenses because it captures the annual fluctuations in activity. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these costs in prior SoCalGas GRCs.

NSE - 5-YR Average

NA

Units - 5-YR Average

Items

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	7,428	6,208	22,274	10,084	11,779	11,555	11,555	11,555	11,555	11,555	11,555
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	7,428	6,208	22,274	10,084	11,779	11,555	11,555	11,555	11,555	11,555	11,555
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	4,517	3,839	9,744	5,940	5,854	5,978	5,978	5,978	5,978	5,978	5,978

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	11,555	11,555	11,555	11,555	11,555	11,555	0	0	0	0	0	0	11,555	11,555	11,555	11,555	11,555	11,555
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	11,555	11,555	11,555	11,555	11,555	11,555	0	0	0	0	0	0	11,555	11,555	11,555	11,555	11,555	11,555
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	5,978	5,978	5,978	5,978	5,978	5,978	0	0	0	0	0	0	5,978	5,978	5,978	5,978	5,978	5,978

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	6,145	5,753	21,210	9,809	11,779
NSE	0	0	0	0	0
Total	6,145	5,753	21,210	9,809	11,779
FTE	0.0	0.0	0.0	0.0	0.0
Units	4,517	3,839	9,744	5,940	5,854
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	6,145	5,753	21,210	9,809	11,779
NSE	0	0	0	0	0
Total	6,145	5,753	21,210	9,809	11,779
FTE	0.0	0.0	0.0	0.0	0.0
Units	4,517	3,839	9,744	5,940	5,854
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	1,284	455	1,065	274	0
NSE	0	0	0	0	0
Total	1,284	455	1,065	274	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	7,428	6,208	22,274	10,084	11,779
NSE	0	0	0	0	0
Total	7,428	6,208	22,274	10,084	11,779
FTE	0.0	0.0	0.0	0.0	0.0
Units	4,517	3,839	9,744	5,940	5,854

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	6,145	5,753	21,210	9,809	11,779
NSE	0	0	0	0	0
Total	6,145	5,753	21,210	9,809	11,779
FTE	0.0	0.0	0.0	0.0	0.0
Units	4,517	3,839	9,744	5,940	5,854

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	5,672	0	0.0	1,216	1-Sided Adj
Explanation: Payment & Settlements & Claim Expenses offset by Insurance Recovery These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6405600 Internal Order: 300444321						
2021	0	335	0	0.0	3,301	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Recovery Expenses These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6400416 Internal Order: 300444321 and FG9250002200						
2021	0	138	0	0.0	0	1-Sided Adj
Explanation: Adjust for anomaly payments made to other parties and for the refund from the insurance company.						
2021 Total	0	6,145	0	0.0	4,517	
2022	0	5,330	0	0.0	1,750	1-Sided Adj
Explanation: Payment & Settlements & Claim Expenses offset by Insurance Recovery These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6405600 Internal Order: 300444321						
2022	0	420	0	0.0	2,089	1-Sided Adj
Explanation: Recovery Expenses These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6400416 Internal Order: 300444321 and FG9250002200						
2022	0	2	0	0.0	0	1-Sided Adj
Explanation: Adjust for anomaly payments made to other parties and for the refund from the insurance company.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	0	5,753	0	0.0	3,839	
2023	0	24,084	0	0.0	1,987	1-Sided Adj
Explanation:	Payment & Settlements & Claim Expenses offset by Insurance Recovery These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6405600 Internal Order: 300444321					
2023	0	466	0	0.0	7,757	1-Sided Adj
Explanation:	Recovery Expenses These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6400416 Internal Order: 300444321 and FG9250002200					
2023	0	-3,340	0	0.0	0	1-Sided Adj
Explanation:	Adjust for anomaly payments made to other parties and for the refund from the insurance company.					
2023 Total	0	21,210	0	0.0	9,744	
2024	0	2,933	0	0.0	2,305	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Payment & Settlements & Claim Expenses offset by Insurance Recovery These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6405600 Internal Order: 300444321						
2024	0	511	0	0.0	3,635	1-Sided Adj
Explanation: Recovery Expenses These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6400416 Internal Order: 300444321 and FG9250002200						
2024	0	6,365	0	0.0	0	1-Sided Adj
Explanation: Adjust for anomaly payments made to other parties and for the refund from the insurance company.						
2024 Total	0	9,809	0	0.0	5,940	
2025	0	11,739	0	0.0	2,394	1-Sided Adj
Explanation: Payment & Settlements & Claim Expenses offset by Insurance Recovery These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6405600 Internal Order: 300444321						
2025	0	796	0	0.0	3,460	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 3. Claims Management, Claims Payments & Recovery
Workpaper: 2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS
Unit Measure: Items

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Recovery Expenses These expenses were pulled from: Cost Center: 2200-0003 Cost Element: 6400416 Internal Order: 300444321 and FG9250002200						
2025	0	-755	0	0.0	0	1-Sided Adj
Explanation: Adjust for anomaly payments made to other parties and for the refund from the insurance company.						
2025 Total	0	11,779	0	0.0	5,854	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG014.000 - CLAIMS WRITE-OFFS

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 4. Claims Write-Offs
Workpaper: 2AG014.000 - CLAIMS WRITE-OFFS
Unit Measure: FTEs

Activity Description:

This activity covers expenses related to unpaid claims (uncollectible) for damaged related to SoCalGas facilities. Write-offs may occur when claims involving damage to our infrastructure remain unpaid after exhausting recovery/collection actions.

Forecast Explanations:

Labor - 5-YR Average

NA

Non-Labor - 5-YR Average

The 5-year average methodology produces the most representative forecast of Claims Write-Off expenses because it captures the annual fluctuations in activity. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for costs in prior SoCalGas GRCs.

NSE - 5-YR Average

NA

Units - 5-YR Average

Items

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 4. Claims Write-Offs
Workpaper: 2AG014.000 - CLAIMS WRITE-OFFS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	2,812	1,481	336	1,839	3,911	2,076	2,076	2,076	2,076	2,076	2,076
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,812	1,481	336	1,839	3,911	2,076	2,076	2,076	2,076	2,076	2,076
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	1,077	952	164	1,082	1,651	985	985	985	985	985	985

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 4. Claims Write-Offs
Workpaper: 2AG014.000 - CLAIMS WRITE-OFFS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	2,076	2,076	2,076	2,076	2,076	2,076	0	0	0	0	0	0	2,076	2,076	2,076	2,076	2,076	2,076
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,076	2,076	2,076	2,076	2,076	2,076	0	0	0	0	0	0	2,076	2,076	2,076	2,076	2,076	2,076
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	985	985	985	985	985	985	0	0	0	0	0	0	985	985	985	985	985	985

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 4. Claims Write-Offs
Workpaper: 2AG014.000 - CLAIMS WRITE-OFFS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	2,326	1,373	320	1,789	3,911
NSE	0	0	0	0	0
Total	2,326	1,373	320	1,789	3,911
FTE	0.0	0.0	0.0	0.0	0.0
Units	1,077	952	164	1,082	1,651
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,326	1,373	320	1,789	3,911
NSE	0	0	0	0	0
Total	2,326	1,373	320	1,789	3,911
FTE	0.0	0.0	0.0	0.0	0.0
Units	1,077	952	164	1,082	1,651
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 4. Claims Write-Offs
Workpaper: 2AG014.000 - CLAIMS WRITE-OFFS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	486	109	16	50	0
NSE	0	0	0	0	0
Total	486	109	16	50	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	2,812	1,481	336	1,839	3,911
NSE	0	0	0	0	0
Total	2,812	1,481	336	1,839	3,911
FTE	0.0	0.0	0.0	0.0	0.0
Units	1,077	952	164	1,082	1,651

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 4. Claims Write-Offs
Workpaper: 2AG014.000 - CLAIMS WRITE-OFFS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	2,326	1,373	320	1,789	3,911
NSE	0	0	0	0	0
Total	2,326	1,373	320	1,789	3,911
FTE	0.0	0.0	0.0	0.0	0.0
Units	1,077	952	164	1,082	1,651

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	2,326	0	0.0	1,077	1-Sided Adj
Explanation: Claims write-off expenses were pulled from the following: Cost Center: 2200-2092 Cost Element: 6233005 Document Type: DC						
2021 Total	0	2,326	0	0.0	1,077	
2022	0	1,373	0	0.0	952	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 4. Claims Write-Offs
Workpaper: 2AG014.000 - CLAIMS WRITE-OFFS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Claims write-off expenses were pulled from the following: Cost Center: 2200-2092 Cost Element: 6233005 Document Type: DC						
2022 Total	0	1,373	0	0.0	952	
2023	0	320	0	0.0	164	1-Sided Adj
Explanation: Claims write-off expenses were pulled from the following: Cost Center: 2200-2092 Cost Element: 6233005 Document Type: DC						
2023 Total	0	320	0	0.0	164	
2024	0	1,789	0	0.0	1,082	1-Sided Adj
Explanation: Claims write-off expenses were pulled from the following: Cost Center: 2200-2092 Cost Element: 6233005 Document Type: DC						
2024 Total	0	1,789	0	0.0	1,082	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 4. Claims Write-Offs
Workpaper: 2AG014.000 - CLAIMS WRITE-OFFS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	3,911	0	0.0	1,651	1-Sided Adj
Explanation: Claims write-off expenses were pulled from the following: Cost Center: 2200-2092 Cost Element: 6233005 Document Type: DC						
2025 Total	0	3,911	0	0.0	1,651	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Workpaper: 2AG006.000

Summary for Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	2,676	3,072	3,538	3,718	3,718	3,718	3,718
Non-Labor	1,897	1,901	1,919	1,925	1,925	1,925	1,925
NSE	0	0	0	0	0	0	0
Total	4,573	4,973	5,457	5,643	5,643	5,643	5,643
FTE	17.7	19.8	23.0	24.0	24.0	24.0	24.0

Workpapers belonging to this Category:

2AG006.000 ENTERPRISE RISK AND COMPLIANCE MANAGEMENT

Labor	2,676	3,072	3,538	3,718	3,718	3,718	3,718
Non-Labor	1,897	1,901	1,919	1,925	1,925	1,925	1,925
NSE	0	0	0	0	0	0	0
Total	4,573	4,973	5,457	5,643	5,643	5,643	5,643
FTE	17.7	19.8	23.0	24.0	24.0	24.0	24.0
Unit Measure: FTEs							
Units	18	20	23	24	24	24	24

Note: Totals may include rounding differences.

Beginning of Workpaper

2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Activity Description:

The Enterprise Risk and Compliance Management division is organized into three functional activities: (1) Enterprise Risk Management (ERM), (2) Enterprise Compliance Management (ECM), and (3) Credit Risk Management (CRM). The division continuously develops, implements, and applies risk management best practices, including integrating risk concepts and analysis into asset management to strengthen SoCalGas's safety culture. It is also responsible for establishing and implementing risk management policies that support a structured, data-driven approach to identifying hazards, assessing and prioritizing risks, implementing mitigation strategies, and conducting reviews to evaluate the effectiveness of risk controls.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor cost category is the base year method because this forecasting methodology serves to represent this division's growth and historical spend more accurately. SoCalGas anticipates increasing mitigation programs to be implemented within ERM and ECM in compliance, accountability, strategic & operational and quantitative activities. Therefore, incremental adjustments are forecasted in these groups which require additional staffing and resources. An average or linear trend could not account for anticipated growth in the activities for this cost category.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor cost category is the base year method because this forecasting methodology serves to represent this division's growth and historical spend more accurately. SoCalGas anticipates increasing mitigation programs to be implemented within ERM and ECM in compliance, accountability, strategic & operational and quantitative activities. Therefore, incremental adjustments are forecasted in these groups which require additional staffing and resources. An average or linear trend could not account for anticipated growth in the activities for this cost category.

NSE - Base YR Rec

NA

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,358	2,626	2,270	3,157	2,676	3,072	3,538	3,718	3,718	3,718	3,718
Non-Labor	2,999	2,058	1,346	656	1,897	1,901	1,919	1,925	1,925	1,925	1,925
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	5,357	4,685	3,616	3,812	4,573	4,973	5,457	5,643	5,643	5,643	5,643
FTE	16.1	18.6	16.4	18.5	17.7	19.8	23.0	24.0	24.0	24.0	24.0
Units	16	19	16	19	18	20	23	24	24	24	24

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,676	2,676	2,676	2,676	2,676	2,676	396	862	1,042	1,042	1,042	1,042	3,072	3,538	3,718	3,718	3,718	3,718
NLbr	1,897	1,897	1,897	1,897	1,897	1,897	4	22	28	28	28	28	1,901	1,919	1,925	1,925	1,925	1,925
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,573	4,573	4,573	4,573	4,573	4,573	400	884	1,070	1,070	1,070	1,070	4,973	5,457	5,643	5,643	5,643	5,643
FTE	17.7	17.7	17.7	17.7	17.7	17.7	2.1	5.3	6.3	6.3	6.3	6.3	19.8	23.0	24.0	24.0	24.0	24.0
Units	18	18	18	18	18	18	2	5	6	6	6	6	20	23	24	24	24	24

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	273	4	0	277	2.1	2	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year; 1 FTE for Risk Management, 1 FTE for Enterprise Compliance, 1 FTE for Quantitative Risk Management.						
	Non-Labor: \$4k for Risk Management virtual training development software.						
2026	123	0	0	123	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	396	4	0	400	2.1	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	734	22	0	756	5.3	5	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year; 1 FTE for Risk Management, 1 FTE for Enterprise Compliance, 1 FTE for Quantitative Risk Management.						
	Non-Labor: \$4k for Risk Management virtual training development software.						
2027	128	0	0	128	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	862	22	0	884	5.3	5	
2028	909	28	0	937	6.3	6	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year; 1 FTE for Risk Management, 1 FTE for Enterprise Compliance, 1 FTE for Quantitative Risk Management.						
	Non-Labor: \$4k for Risk Management virtual training development software.						
2028	133	0	0	133	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	1,042	28	0	1,070	6.3	6	
2029	909	28	0	937	6.3	6	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year; 1 FTE for Risk Management, 1 FTE for Enterprise Compliance, 1 FTE for Quantitative Risk Management. Non-Labor: \$4k for Risk Management virtual training development software.							
2029	133	0	0	133	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	1,042	28	0	1,070	6.3	6	
2030	909	28	0	937	6.3	6	1-Sided Adj
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year; 1 FTE for Risk Management, 1 FTE for Enterprise Compliance, 1 FTE for Quantitative Risk Management. Non-Labor: \$4k for Risk Management virtual training development software.							
2030	133	0	0	133	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	1,042	28	0	1,070	6.3	6	
2031	909	28	0	937	6.3	6	1-Sided Adj
Explanation: Labor: Add back for the full-year impact of positions vacant in the base year; 1 FTE for Risk Management, 1 FTE for Enterprise Compliance, 1 FTE for Quantitative Risk Management. Non-Labor: \$4k for Risk Management virtual training development software.							

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	133	0	0	133	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	1,042	28	0	1,070	6.3	6	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,004	2,293	2,119	2,943	2,659
Non-Labor	2,495	1,944	1,328	692	1,917
NSE	0	0	0	0	0
Total	4,499	4,236	3,447	3,635	4,577
FTE	15.0	17.0	15.4	17.4	16.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-280	-287	-305	-336	-385
Non-Labor	-14	-36	-46	-54	-21
NSE	0	0	0	0	0
Total	-294	-323	-351	-390	-406
FTE	-1.4	-1.3	-1.4	-1.6	-1.9
Units	16	19	16	19	18
Recorded-Adjusted (Nominal \$)					
Labor	1,724	2,005	1,814	2,607	2,274
Non-Labor	2,481	1,908	1,282	638	1,897
NSE	0	0	0	0	0
Total	4,205	3,913	3,095	3,244	4,171
FTE	13.6	15.7	14.0	15.8	14.8
Units	16	19	16	19	18
Vacation & Sick (Nominal \$)					
Labor	304	339	288	418	402

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	304	339	288	418	402
FTE	2.5	2.9	2.4	2.7	2.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	329	282	168	132	0
Non-Labor	518	151	64	18	0
NSE	0	0	0	0	0
Total	847	433	233	149	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,358	2,626	2,270	3,157	2,676
Non-Labor	2,999	2,058	1,346	656	1,897
NSE	0	0	0	0	0
Total	5,357	4,685	3,616	3,812	4,573
FTE	16.1	18.6	16.4	18.5	17.7
Units	16	19	16	19	18

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-280	-287	-305	-336	-385
Non-Labor	-14	-36	-46	-54	-21
NSE	0	0	0	0	0
Total	-294	-323	-351	-390	-406
FTE	-1.4	-1.3	-1.4	-1.6	-1.9
Units	16	19	16	19	18

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	577	337	0	5.0	0	CCTR Transf From 2200-0354.000
Explanation:	Transfer of costs from cost center 2200-0354 to Enterprise Market & Credit Risk Management (workpaper 2AG006.000), where they reside and will be forecasted.					
2021	-577	-337	0	-5.0	0	CCTR Transf To 2200-2636.000
Explanation:	Transfer of costs from cost center 2200-0354 to Enterprise Market & Credit Risk Management (workpaper 2AG006.000), where they reside and will be forecasted.					
2021	0	0	0	0.0	16	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for Unit Measure						
2021	-280	-14	0	-1.4	0	CCTR Transf To 2200-0326.000
Explanation: Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.						
2021 Total	-280	-14	0	-1.4	16	
2022	689	352	0	5.7	0	CCTR Transf From 2200-0354.000
Explanation: Transfer of costs from cost center 2200-0354 to Enterprise Market & Credit Risk Management (workpaper 2AG006.000), where they reside and will be forecasted.						
2022	-689	-352	0	-5.7	0	CCTR Transf To 2200-2636.000
Explanation: Transfer of costs from cost center 2200-0354 to Enterprise Market & Credit Risk Management (workpaper 2AG006.000), where they reside and will be forecasted.						
2022	-287	-36	0	-1.3	0	CCTR Transf To 2200-0326.000
Explanation: Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.						
2022	0	0	0	0.0	19	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	-287	-36	0	-1.3	19	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	614	235	0	4.9	0	CCTR Transf From 2200-0354.000
Explanation:	Transfer of costs from cost center 2200-0354 to Enterprise Market & Credit Risk Management (workpaper 2AG006.000), where they reside and will be forecasted.					
2023	-614	-235	0	-4.9	0	CCTR Transf To 2200-2636.000
Explanation:	Transfer of costs from cost center 2200-0354 to Enterprise Market & Credit Risk Management (workpaper 2AG006.000), where they reside and will be forecasted.					
2023	-305	-46	0	-1.4	0	CCTR Transf To 2200-0326.000
Explanation:	Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.					
2023	0	0	0	0.0	16	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2023 Total	-305	-46	0	-1.4	16	
2024	-336	-54	0	-1.6	0	CCTR Transf To 2200-0326.000
Explanation:	Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.					
2024	0	0	0	0.0	19	1-Sided Adj
Explanation:	Adjustment for Unit Measure					

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance
Workpaper: 2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-336	-54	0	-1.6	19	
2025	0	0	0	0.0	18	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2025	-389	-21	0	-1.8	0	CCTR Transf To 2200-0326.000
Explanation:	Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.					
2025	4	0	0	-0.1	0	CCTR Transf From 2200-0005.000
Explanation:	Transfer of costs from cost center 2200-0005 to cost center 2200-2202 (workpaper 2AG006.000) where they reside and will be forecasted.					
2025 Total	-385	-21	0	-1.9	18	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Workpaper: 2AG008.000

Summary for Category: D. REGULATORY AFFAIRS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	312	363	390	390	390	390	390
Non-Labor	780	780	780	780	780	780	780
NSE	0	0	0	0	0	0	0
Total	1,092	1,143	1,170	1,170	1,170	1,170	1,170
FTE	2.5	2.8	3.1	3.1	3.1	3.1	3.1
Workpapers belonging to this Category:							
2AG008.000 REGULATORY AFFAIRS							
Labor	312	363	390	390	390	390	390
Non-Labor	780	780	780	780	780	780	780
NSE	0	0	0	0	0	0	0
Total	1,092	1,143	1,170	1,170	1,170	1,170	1,170
FTE	2.5	2.8	3.1	3.1	3.1	3.1	3.1
Unit Measure: FTEs							
Units	3	4	4	4	4	4	4

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG008.000 - REGULATORY AFFAIRS

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

Activity Description:

The Tariff group is responsible for activities relating to: (1) submitting advice letters and responding to protests and draft resolutions, (2) maintaining, interpreting, and revising tariff schedules and developing new tariffs, (3) providing guidance on regulatory compliance with tariffs, and (4) responding to CPUC staff inquiries. The department further provides case management for CPUC complaint proceedings, when applicable, as well as providing tariff support to Regulatory Case Management in major proceedings before the CPUC and tracking certain regulatory compliance requirements. Non-labor expenses include regulatory noticing requirements pursuant to CPUC Rules 3.2 and 13.1.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Labor has exhibited an overall downward trend during the 2021-2025 historical period. Therefore, the base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	410	423	369	405	312	363	390	390	390	390	390
Non-Labor	60	303	387	117	780	780	780	780	780	780	780
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	470	726	756	522	1,092	1,143	1,170	1,170	1,170	1,170	1,170
FTE	3.2	2.8	2.6	3.0	2.5	2.8	3.1	3.1	3.1	3.1	3.1
Units	3	3	3	3	3	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	312	312	312	312	312	312	51	78	78	78	78	78	363	390	390	390	390	390
NLbr	780	780	780	780	780	780	0	0	0	0	0	0	780	780	780	780	780	780
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,092	1,092	1,092	1,092	1,092	1,092	51	78	78	78	78	78	1,143	1,170	1,170	1,170	1,170	1,170
FTE	2.5	2.5	2.5	2.5	2.5	2.5	0.3	0.6	0.6	0.6	0.6	0.6	2.8	3.1	3.1	3.1	3.1	3.1
Units	3	3	3	3	3	3	1	1	1	1	1	1	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	36	0	0	36	0.3	1	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2026	15	0	0	15	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	51	0	0	51	0.3	1	
2027	64	0	0	64	0.6	1	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	78	0	0	78	0.6	1	
2028	64	0	0	64	0.6	1	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2028	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	78	0	0	78	0.6	1	
2029	64	0	0	64	0.6	1	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2029	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	78	0	0	78	0.6	1	
2030	64	0	0	64	0.6	1	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	14	0	0	14	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	78	0	0	78	0.6	1	
2031	64	0	0	64	0.6	1	1-Sided Adj
Explanation: Labor adjusted for the full-year impact of positions vacant in the base year							
2031	14	0	0	14	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	78	0	0	78	0.6	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	656	594	425	384	265
Non-Labor	61	285	373	114	780
NSE	0	0	0	0	0
Total	718	879	798	499	1,045
FTE	4.8	4.0	3.2	2.9	2.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-357	-271	-130	-50	0
Non-Labor	-12	-4	-4	0	0
NSE	0	0	0	0	0
Total	-368	-275	-135	-50	0
FTE	-2.1	-1.6	-0.9	-0.3	0.0
Units	3	3	3	3	3
Recorded-Adjusted (Nominal \$)					
Labor	300	323	295	334	265
Non-Labor	50	281	368	114	780
NSE	0	0	0	0	0
Total	350	604	663	448	1,045
FTE	2.7	2.4	2.3	2.6	2.1
Units	3	3	3	3	3
Vacation & Sick (Nominal \$)					
Labor	53	55	47	54	47

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	53	55	47	54	47
FTE	0.5	0.4	0.3	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	57	46	27	17	0
Non-Labor	10	22	18	3	0
NSE	0	0	0	0	0
Total	68	68	46	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	410	423	369	405	312
Non-Labor	60	303	387	117	780
NSE	0	0	0	0	0
Total	470	726	756	522	1,092
FTE	3.2	2.8	2.6	3.0	2.5
Units	3	3	3	3	3

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-357	-271	-130	-50	0
Non-Labor	-12	-4	-4	-0.455	-0.036
NSE	0	0	0	0	0
Total	-368	-275	-135	-50	-0.036
FTE	-2.1	-1.6	-0.9	-0.3	0.0
Units	3	3	3	3	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-357	-12	0	-2.1	0	1-Sided Adj
Explanation: Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.						
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	-357	-12	0	-2.1	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-271	-4	0	-1.6	0	1-Sided Adj
Explanation:	Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.					
2022	0	0	0	0.0	3	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2022 Total	-271	-4	0	-1.6	3	
2023	-130	-4	0	-0.9	0	1-Sided Adj
Explanation:	Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.					
2023	0	0	0	0.0	3	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2023 Total	-130	-4	0	-0.9	3	
2024	-50	0	0	-0.3	0	1-Sided Adj
Explanation:	Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.					
2024	0	0	0	0.0	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 1. Regulatory Tariffs and Information
Workpaper: 2AG008.000 - REGULATORY AFFAIRS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for Unit Measure						
2024 Total	-50	0	0	-0.3	3	
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Workpaper: 2AG011.000

Summary for Category: E. CEO/PRESIDENT AND COO

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		142	148	147	147	147	147	147
Non-Labor		78	78	78	78	78	78	78
NSE		0	0	0	0	0	0	0
Total		220	226	225	225	225	225	225
FTE		1.2	1.2	1.2	1.2	1.2	1.2	1.2

Workpapers belonging to this Category:

2AG011.000 CEO/PRESIDENT AND COO

Labor	142	148	147	147	147	147	147
Non-Labor	78	78	78	78	78	78	78
NSE	0	0	0	0	0	0	0
Total	220	226	225	225	225	225	225
FTE	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG011.000 - CEO/PRESIDENT AND COO

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Activity Description:

The Chief Executive Officer (CEO), President, and Chief Operating Officer (COO) provide executive leadership within SoCalGas ("Executive Officers"). The CEO and/or President is the highest-ranking officer at SoCalGas. The COO directs the activities of SoCalGas in accordance with policies, goals, and objectives established by the CEO and/or President. These officers are ultimately responsible and accountable for the performance of SoCalGas. Leadership executes the direction utility employees follow in providing safe and reliable service to customers. These services are essential to the safe, reliable, and cost effective delivery of utility service to customers and to the Company's ability to meet its obligations as a California regulated investor owned utility.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year best reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	288	295	302	294	142	148	147	147	147	147	147
Non-Labor	2,202	627	501	-436	78	78	78	78	78	78	78
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,490	922	803	-142	220	226	225	225	225	225	225
FTE	2.6	2.6	2.5	2.9	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Units	3	3	3	3	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	142	142	142	142	142	142	6	5	5	5	5	5	148	147	147	147	147	147
NLbr	78	78	78	78	78	78	0	0	0	0	0	0	78	78	78	78	78	78
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	220	220	220	220	220	220	6	5	5	5	5	5	226	225	225	225	225	225
FTE	1.2	1.2	1.2	1.2	1.2	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2	1.2	1.2	1.2	1.2	1.2
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	6	0	0	6	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	6	0	0	6	0.0	0	
2027	5	0	0	5	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	5	0	0	5	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	5	0	0	5	0.0	0	
2029	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	5	0	0	5	0.0	0	
2030	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	5	0	0	5	0.0	0	
2031	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	5	0	0	5	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	210	225	287	198	122
Non-Labor	3,284	1,697	1,732	717	526
NSE	0	0	0	0	0
Total	3,494	1,922	2,019	914	648
FTE	2.2	2.2	2.3	2.3	1.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-45	45	-2
Non-Labor	-1,462	-1,116	-1,256	-1,140	-447
NSE	0	0	0	0	0
Total	-1,462	-1,116	-1,301	-1,095	-449
FTE	0.0	0.0	-0.2	0.2	-0.1
Units	3	3	3	3	1
Recorded-Adjusted (Nominal \$)					
Labor	210	225	241	243	120
Non-Labor	1,822	581	477	-424	78
NSE	0	0	0	0	0
Total	2,032	806	718	-181	199
FTE	2.2	2.2	2.1	2.5	1.0
Units	3	3	3	3	1
Vacation & Sick (Nominal \$)					
Labor	37	38	38	39	21

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	37	38	38	39	21
FTE	0.4	0.4	0.4	0.4	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	40	32	22	12	0
Non-Labor	381	46	24	-12	0
NSE	0	0	0	0	0
Total	421	78	46	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	288	295	302	294	142
Non-Labor	2,202	627	501	-436	78
NSE	0	0	0	0	0
Total	2,490	922	803	-142	220
FTE	2.6	2.6	2.5	2.9	1.2
Units	3	3	3	3	1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-45	45	-2
Non-Labor	-1,462	-1,116	-1,256	-1,140	-447
NSE	0	0	0	0	0
Total	-1,462	-1,116	-1,301	-1,095	-449
FTE	0.0	0.0	-0.2	0.2	-0.1
Units	3	3	3	3	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-299	0	0.0	0	CCTR Transf To 2200-0849.000
Explanation: Transfer of costs from cost center 2200-2262 to People & Culture (workpaper 2HR006.000) where the charges will be forecasted.						
2021	0	-100	0	0.0	0	1-Sided Adj
Explanation: Removal of consulting costs						
2021	0	-2	0	0.0	0	1-Sided Adj
Explanation: Removal of dues and subscription costs						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-1,060	0	0.0	0	1-Sided Adj
Explanation: Removal of membership costs						
2021	0	-2	0	0.0	0	1-Sided Adj
Explanation: Removal of promotional items & apparel						
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	-1,462	0	0.0	3	
2022	0	-12	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022	0	-10	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022	0	-2	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022	0	-14	0	0.0	0	1-Sided Adj
Explanation: Removal of tickets and event expenses. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.						
2022	0	-2	0	0.0	0	1-Sided Adj
Explanation: Removal of dues and subscription costs						
2022	0	-1,075	0	0.0	0	1-Sided Adj
Explanation: Removal of membership costs						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: Removal of promotional items & apparel						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: Removal of promotional items & apparel						
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	0	-1,116	0	0.0	3	
2023	-27	-69	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901 which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2023	-19	-21	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2023	0	-2	0	0.0	0	1-Sided Adj
Explanation:	Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2023	0	-17	0	0.0	0	1-Sided Adj
Explanation:	Removal of tickets and event expenses. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.					
2023	0	-5	0	0.0	0	1-Sided Adj
Explanation:	Removal of dues and subscription costs					

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-1,142	0	0.0	0	1-Sided Adj
Explanation: Removal of membership costs						
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	-45	-1,256	0	-0.2	3	
2024	27	52	0	0.1	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2024	19	11	0	0.1	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2024	0	-1	0	0.0	0	1-Sided Adj
Explanation: Removal of dues						
2024	0	-1,202	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Removal of membership costs						
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	45	-1,140	0	0.2	3	
2025	0	-235	0	0.0	0	1-Sided Adj
Explanation: Removal of membership costs per AB 1167						
2025	-2	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025	0	-173	0	0.0	0	1-Sided Adj
Explanation: Removal of promotional items and materials						
2025	0	-35	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. CEO/PRESIDENT AND COO
Category-Sub: 1. CEO/President and COO
Workpaper: 2AG011.000 - CEO/PRESIDENT AND COO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Removal of tickets and event expenses						
2025	0	-5	0	0.0	0	1-Sided Adj
Explanation: Removal of tickets and event expenses						
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	-2	-447	0	-0.1	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares

Summary of Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
Description	2025	2026	2027	2028	2029	2030	2031
A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT	479	501	501	501	501	501	501
B. LEGAL	1,450	2,065	2,090	2,090	2,090	2,090	2,090
D. REGULATORY AFFAIRS	4,854	5,273	5,669	5,667	5,667	5,667	5,667
Total	6,783	7,839	8,260	8,258	8,258	8,258	8,258

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Cost Center: 2200-0326.000

Summary for Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	458	458	458	458	458	458	458
Non-Labor	21	43	43	43	43	43	43
NSE	0	0	0	0	0	0	0
Total	479	501	501	501	501	501	501
FTE	2.1	2.1	2.1	2.1	2.1	2.1	2.1

Cost Centers belonging to this Category:

2200-0326.000 VP - CHIEF RISK & COMPLIANCE OFFICER

Labor	458	458	458	458	458	458	458
Non-Labor	21	43	43	43	43	43	43
NSE	0	0	0	0	0	0	0
Total	479	501	501	501	501	501	501
FTE	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Unit Measure: FTEs							
Units	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Activity Description:

The Enterprise Risk and Compliance Management division is led by the Vice President - Chief Risk Officer and Chief Compliance Officer, whose role is to oversee the implementation of prudent enterprise risk and compliance management practices for SoCalGas and SDG&E. Key responsibilities include developing and setting risk management policy, implementation of compliance programs to adhere to legal, regulatory, and Company standards and policies and establishing and implementing policies and procedures to promote compliance with credit-related tariff rules and mitigate credit risk. These services are essential to the safe, reliable, and cost effective delivery of utility service to customers and to the Company's ability to meet its obligations as a California regulated investor owned utility.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is the base year method because this forecasting methodology serves to represent this workgroup growth and historical spend more accurately. The Enterprise Risk and Compliance Management division has historically proposed this methodology and is also utilizing this methodology in its non-shared forecasts at SoCalGas and SDG&E.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is the base year method because this forecasting methodology serves to represent this workgroup growth and historical spend more accurately. The Enterprise Risk and Compliance Management division has historically proposed this methodology and is also utilizing this methodology in its non-shared forecasts at SoCalGas and SDG&E.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	384	372	378	403	458	458	458	458	458	458	458
Non-Labor	16	40	49	56	21	43	43	43	43	43	43
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	401	412	427	459	479	501	501	501	501	501	501
FTE	1.7	1.5	1.6	1.9	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Units	0	2	2	2	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	458	21	0	479	2.1	2
Total Incurred	458	21	0	479	2.1	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	458	43	0	501	2.1	2
Total Incurred	458	43	0	501	2.1	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	458	43	0	501	2.1	2
	458	43	0	501	2.1	2
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	458	43	0	501	2.1	2
	458	43	0	501	2.1	2
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	458	43	0	501	2.1	2
Total Incurred	458	43	0	501	2.1	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	458	43	0	501	2.1	2
Total Incurred	458	43	0	501	2.1	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	458	43	0	501	2.1	2
	458	43	0	501	2.1	2
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	458	458	458	458	458	458	0	0	0	0	0	0	458	458	458	458	458	458
NLbr	21	21	21	21	21	21	22	22	22	22	22	22	43	43	43	43	43	43
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	479	479	479	479	479	479	22	22	22	22	22	22	501	501	501	501	501	501
FTE	2.1	2.1	2.1	2.1	2.1	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1	2.1	2.1	2.1	2.1	2.1
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	22	0	22	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2026 Total	0	22	0	22	0.0	0	
2027	0	22	0	22	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2027 Total	0	22	0	22	0.0	0	
2028	0	22	0	22	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2028 Total	0	22	0	22	0.0	0	
2029	0	22	0	22	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2029 Total	0	22	0	22	0.0	0	
2030	0	22	0	22	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2030 Total	0	22	0	22	0.0	0	
2031	0	22	0	22	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2031 Total	0	22	0	22	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	280	287	305	336	389
Non-Labor	14	36	46	54	21
NSE	0	0	0	0	0
Total	294	323	351	390	410
FTE	1.4	1.3	1.4	1.6	1.8
Units	0	2	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	280	287	305	336	389
Non-Labor	14	36	46	54	21
NSE	0	0	0	0	0
Total	294	323	351	390	410
FTE	1.4	1.3	1.4	1.6	1.8
Units	0	2	2	2	2
Vacation & Sick (Nominal \$)					
Labor	49	48	49	54	69

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	49	48	49	54	69
FTE	0.3	0.2	0.2	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	55	36	24	13	0
Non-Labor	2	4	3	2	0
NSE	0	0	0	0	0
Total	57	40	27	15	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	384	372	378	403	458
Non-Labor	16	40	49	56	21
NSE	0	0	0	0	0
Total	401	412	427	459	479
FTE	1.7	1.5	1.6	1.9	2.1
Units	0	2	2	2	2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	280	287	305	336	389
Non-Labor	14	36	46	54	21
NSE	0	0	0	0	0
Total	294	323	351	390	410
FTE	1.4	1.3	1.4	1.6	1.8
Units	0	2	2	2	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	280	14	0	1.4	0	CCTR Transf From 2200-2235.000
Explanation: Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.						
2021 Total	280	14	0	1.4	0	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	287	36	0	1.3	0	CCTR Transf From 2200-2235.000
Explanation: Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.						
2022 Total	287	36	0	1.3	2	
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023	305	46	0	1.4	0	CCTR Transf From 2200-2235.000
Explanation: Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.						
2023 Total	305	46	0	1.4	2	
2024	336	54	0	1.6	0	CCTR Transf From 2200-2235.000
Explanation: Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.						
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	336	54	0	1.6	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
Category-Sub: 1. Enterprise Risk and Compliance Management
Cost Center: 2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025	389	21	0	1.8	0	CCTR Transf From 2200-2235.000
Explanation: Transfer of costs from cost center 2200-2235 to cost center 2200-0326 (workpaper 2200-0326.000), where they reside and will be forecasted.						
2025 Total	389	21	0	1.8	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Cost Center: VARIOUS

Summary for Category: B. LEGAL

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		1,408	1,981	2,006	2,006	2,006	2,006	2,006
Non-Labor		42	84	84	84	84	84	84
NSE		0	0	0	0	0	0	0
Total		1,450	2,065	2,090	2,090	2,090	2,090	2,090
FTE		11.8	13.8	13.8	13.8	13.8	13.8	13.8

Cost Centers belonging to this Category:

2200-0281.000 SVP & GENERAL COUNSEL

Labor	0	0	0	0	0	0	0
Non-Labor	19	43	43	43	43	43	43
NSE	0	0	0	0	0	0	0
Total	19	43	43	43	43	43	43
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure:

Units	0	0	0	0	0	0	0

2200-0283.000 VP & DEPUTY GENERAL COUNSEL - REGULATORY

Labor	0	358	390	390	390	390	390
Non-Labor	0	18	18	18	18	18	18
NSE	0	0	0	0	0	0	0
Total	0	376	408	408	408	408	408
FTE	0.0	1.0	1.0	1.0	1.0	1.0	1.0

Unit Measure: FTEs

Units	0	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-2095.000 CLAIMS MANAGEMENT							
Labor	1,408	1,623	1,616	1,616	1,616	1,616	1,616
Non-Labor	23	23	23	23	23	23	23
NSE	0	0	0	0	0	0	0
Total	1,431	1,646	1,639	1,639	1,639	1,639	1,639
FTE	11.8	12.8	12.8	12.8	12.8	12.8	12.8
Unit Measure: FTEs							
Units	12	13	13	12	13	12	13

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0281.000 - SVP & GENERAL COUNSEL

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Activity Description:

The Senior Vice President and General Counsel is a shared officer who oversees the Legal Department's core practice areas , including Regulatory, Litigation, Environmental, and Commercial, which provides comprehensive legal services to support the regulated operations of the Company and to facilitate compliance with applicable federal, state, and local laws, regulations, and regulatory decisions. These services are essential to the safe, reliable, and cost effective delivery of utility service to customers and to the Company's ability to meet its obligations as a California regulated investor owned utility.

Forecast Explanations:

Labor - Base YR Rec

NA

Non-Labor - Base YR Rec

The forecast method developed for this cost category is the base year method because this methodology best represents the activities and increased responsibilities for the Officer's shared role supporting both SoCalGas and SDG&E.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	19	56	13	22	19	43	43	43	43	43	43
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	19	56	13	22	19	43	43	43	43	43	43
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	19	0	19	0.0	0
Total Incurred	0	19	0	19	0.0	0
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	43	0	43	0.0	0
Total Incurred	0	43	0	43	0.0	0
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	43	0	43	0.0	0
	0	43	0	43	0.0	0
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	43	0	43	0.0	0
	0	43	0	43	0.0	0
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	43	0	43	0.0	0
Total Incurred	0	43	0	43	0.0	0
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	43	0	43	0.0	0
Total Incurred	0	43	0	43	0.0	0
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	43	0	43	0.0	0
	0	43	0	43	0.0	0
% Allocation						
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	19	19	19	19	19	19	24	24	24	24	24	24	43	43	43	43	43	43
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19	19	19	19	19	19	24	24	24	24	24	24	43	43	43	43	43	43
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	24	0	24	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2026 Total	0	24	0	24	0.0	0	
2027	0	24	0	24	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2027 Total	0	24	0	24	0.0	0	
2028	0	24	0	24	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2028 Total	0	24	0	24	0.0	0	
2029	0	24	0	24	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2029 Total	0	24	0	24	0.0	0	
2030	0	24	0	24	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2030 Total	0	24	0	24	0.0	0	
2031	0	24	0	24	0.0	0	1-Sided Adj
Explanation: Non-Labor: Travel expenses for increased shared officer responsibilities.							
2031 Total	0	24	0	24	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	16	50	12	21	19
NSE	0	0	0	0	0
Total	16	50	12	21	19
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	16	50	12	21	19
NSE	0	0	0	0	0
Total	16	50	12	21	19
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	3	5	1	1	0
NSE	0	0	0	0	0
Total	3	5	1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	19	56	13	22	19
NSE	0	0	0	0	0
Total	19	56	13	22	19
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	16	50	12	21	19
NSE	0	0	0	0	0
Total	16	50	12	21	19
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	16	0	0.0	0	CCTR Transf From 2200-2332.000
Explanation: Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.						
2021 Total	0	16	0	0.0	0	
2022	0	50	0	0.0	0	CCTR Transf From 2200-2332.000
Explanation: Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0281.000 - SVP & GENERAL COUNSEL
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	0	50	0	0.0	0	
2023	0	12	0	0.0	0	CCTR Transf From 2200-2332.000
Explanation:	Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.					
2023 Total	0	12	0	0.0	0	
2024	0	21	0	0.0	0	CCTR Transf From 2200-2332.000
Explanation:	Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.					
2024 Total	0	21	0	0.0	0	
2025	0	19	0	0.0	0	CCTR Transf From 2200-2332.000
Explanation:	Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted.					
2025 Total	0	19	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

Activity Description:

VP and Deputy General Counsel of Regulatory Law is a shared officer with SDG&E who leads a team providing legal advice and representation in CPUC proceedings, including General Rate Cases, cost recovery proceedings, rulemakings, advice letter filings, regulatory compliance matters, and related litigation. This includes interpreting and implementing Commission decisions, advising on tariff and ratemaking issues, supporting regulatory strategy for the Company's gas utility operations, and oversight of outside counsel and legal resources.

Forecast Explanations:

Labor - Zero-Based

The forecast method developed for this cost category is the zero based method because this methodology best represents the new shared officer role and there is no historical costs available for a role with similar responsibility.

Non-Labor - Zero-Based

The forecast method developed for this cost category is the zero based method because this methodology best represents the new shared officer role and there is no historical costs available for a role with similar responsibility.

NSE - Zero-Based

NA

Units - Zero-Based

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	358	390	390	390	390	390
Non-Labor	0	0	0	0	0	18	18	18	18	18	18
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	376	408	408	408	408	408
FTE	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	0	0	0	0	0	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	390	18	0	408	1.0	1
Total Incurred	390	18	0	408	1.0	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast					
Labor	Non-Labor	NSE	Total	FTE	Units
0	0	0	0	0.0	0
0	0	0	0	0.0	0
358	18	0	376	1.0	1
358	18	0	376	1.0	1
50.00%	50.00%				
50.00%	50.00%				
0.00%	0.00%				
0.00%	0.00%				

2028 Adjusted-Forecast					
Labor	Non-Labor	NSE	Total	FTE	Units
0	0	0	0	0.0	0
0	0	0	0	0.0	0
390	18	0	408	1.0	1
390	18	0	408	1.0	1
50.00%	50.00%				
50.00%	50.00%				
0.00%	0.00%				
0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	390	18	0	408	1.0	1
Total Incurred	390	18	0	408	1.0	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	390	18	0	408	1.0	1
Total Incurred	390	18	0	408	1.0	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	390	18	0	408	1.0	1
Total Incurred	390	18	0	408	1.0	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

NA

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each Officer supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	358	390	390	390	390	390	0	0	0	0	0	0	358	390	390	390	390	390
NLbr	18	18	18	18	18	18	0	0	0	0	0	0	18	18	18	18	18	18
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	376	408	408	408	408	408	0	0	0	0	0	0	376	408	408	408	408	408
FTE	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

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

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	
2025	0	0	0	0.0	0	1-Sided Adj

Explanation: Adjustment for Unit Measure

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 1. Legal
Cost Center: 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0283.000

Zero-Based Forecast WKPR 2200-0283.000

Based on HR Annual Salary Information and expected NL spend

	2026	2027	2028	2029	2030	2031
Labor Forecast	\$ 357,500.00	\$ 390,000.00	\$ 390,000.00	\$ 390,000.00	\$ 390,000.00	\$ 390,000.00
2200-0283	\$ 357,500.00	\$ 390,000.00	\$ 390,000.00	\$ 390,000.00	\$ 390,000.00	\$ 390,000.00
Non-Labor	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
2200-0283	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
Grand Total	\$ 375,500.00	\$ 408,000.00	\$ 408,000.00	\$ 408,000.00	\$ 408,000.00	\$ 408,000.00

2026 labor is based on effective date of 1/31/2026

Beginning of Workpaper
2200-2095.000 - CLAIMS MANAGEMENT

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Activity Description:

The Claims Management department is responsible for (1) investigating and managing all third party property damage, bodily injury, and recovery claims for the utilities, including field and office investigations, evidence collection, and documentation; (2) determining Company or third party liability for liability and recovery matters, processing claim payments and billing or no bill decisions, retaining experts as needed, and maintaining complete records within the claims management database; and (3) resolving claims brought against the utility or involving damage to utility facilities by bringing each matter to timely, professional closure based on established liability determinations.

Forecast Explanations:

Labor - Base YR Rec

A base-year forecast method was used because the last recorded year accurately reflects current activity levels and is an appropriate basis for TY 2028. Where new business requirements exist, incremental resources are identified and costs forecasted based on current salary and related non-labor expenses.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,599	1,468	1,448	1,378	1,408	1,623	1,616	1,616	1,616	1,616	1,616
Non-Labor	106	113	120	99	23	23	23	23	23	23	23
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,705	1,581	1,568	1,477	1,431	1,646	1,639	1,639	1,639	1,639	1,639
FTE	12.4	11.8	11.6	11.2	11.8	12.8	12.8	12.8	12.8	12.8	12.8
Units	12	12	12	11	12	13	13	12	13	12	13

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,408	23	0	1,431	11.8	12
Total Incurred	1,408	23	0	1,431	11.8	12
% Allocation						
Retained	99.95%	99.95%				
SEU	0.00%	0.00%				
CORP	0.05%	0.05%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,616	23	0	1,639	12.8	13
Total Incurred	1,616	23	0	1,639	12.8	13
% Allocation						
Retained	99.93%	99.93%				
SEU	0.00%	0.00%				
CORP	0.07%	0.07%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,623	23	0	1,646	12.8	13
	1,623	23	0	1,646	12.8	13
	99.93%	99.93%				
	0.00%	0.00%				
	0.07%	0.07%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,616	23	0	1,639	12.8	12
	1,616	23	0	1,639	12.8	12
	99.87%	99.87%				
	0.00%	0.00%				
	0.13%	0.13%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,616	23	0	1,639	12.8	13
Total Incurred	1,616	23	0	1,639	12.8	13
% Allocation						
Retained	99.93%	99.93%				
SEU	0.00%	0.00%				
CORP	0.07%	0.07%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,616	23	0	1,639	12.8	13
Total Incurred	1,616	23	0	1,639	12.8	13
% Allocation						
Retained	99.87%	99.87%				
SEU	0.00%	0.00%				
CORP	0.13%	0.13%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,616	23	0	1,639	12.8	12
	1,616	23	0	1,639	12.8	12
	99.93%	99.93%				
	0.00%	0.00%				
	0.07%	0.07%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2026

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2027

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2028

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2029

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2030

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2031

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,408	1,408	1,408	1,408	1,408	1,408	215	208	208	208	208	208	1,623	1,616	1,616	1,616	1,616	1,616
NLbr	23	23	23	23	23	23	0	0	0	0	0	0	23	23	23	23	23	23
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,431	1,431	1,431	1,431	1,431	1,431	215	208	208	208	208	208	1,646	1,639	1,639	1,639	1,639	1,639
FTE	11.8	11.8	11.8	11.8	11.8	11.8	1.0	1.0	1.0	1.0	1.0	1.0	12.8	12.8	12.8	12.8	12.8	12.8
Units	12	12	12	12	12	12	1	1	0	1	0	1	13	13	12	13	12	13

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	Labor: 1 FTE Claim Resolution Associate Backfill						
2026	65	0	0	65	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	215	0	0	215	1.0	1	
2027	150	0	0	150	1.0	1	1-Sided Adj
Explanation:	Labor: 1 FTE Claim Resolution Associate Backfill						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	58	0	0	58	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	208	0	0	208	1.0	1	
2028	58	0	0	58	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028	150	0	0	150	1.0	0	1-Sided Adj
Explanation: Labor: 1 FTE Claim Resolution Associate Backfill							
2028 Total	208	0	0	208	1.0	0	
2029	150	0	0	150	1.0	1	1-Sided Adj
Explanation: Labor: 1 FTE Claim Resolution Associate Backfill							
2029	58	0	0	58	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	208	0	0	208	1.0	1	
2030	150	0	0	150	1.0	0	1-Sided Adj
Explanation: Labor: 1 FTE Claim Resolution Associate Backfill							

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	58	0	0	58	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	208	0	0	208	1.0	0	
2031	150	0	0	150	1.0	1	1-Sided Adj
Explanation: Labor: 1 FTE Claim Resolution Associate Backfill							
2031	58	0	0	58	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	208	0	0	208	1.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,165	1,133	1,171	1,148	1,196
Non-Labor	90	102	113	96	23
NSE	0	0	0	0	0
Total	1,255	1,235	1,283	1,244	1,219
FTE	10.4	10.0	9.9	9.5	9.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	12	12	11	12
Recorded-Adjusted (Nominal \$)					
Labor	1,165	1,133	1,171	1,148	1,196
Non-Labor	90	102	113	96	23
NSE	0	0	0	0	0
Total	1,255	1,235	1,283	1,244	1,219
FTE	10.4	10.0	9.9	9.5	9.9
Units	12	12	12	11	12
Vacation & Sick (Nominal \$)					
Labor	206	191	186	184	211

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	206	191	186	184	211
FTE	2.0	1.8	1.7	1.7	1.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	229	144	91	45	0
Non-Labor	15	11	8	3	0
NSE	0	0	0	0	0
Total	244	155	99	49	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,599	1,468	1,448	1,378	1,408
Non-Labor	106	113	120	99	23
NSE	0	0	0	0	0
Total	1,705	1,581	1,568	1,477	1,431
FTE	12.4	11.8	11.6	11.2	11.8
Units	12	12	12	11	12

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	12	12	11	12

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	12	
2022	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	12	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. LEGAL
Category-Sub: 2. Claims Management, Claims Payments, and Recovery
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	12	
2024	0	0	0	0.0	11	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	11	
2025	0	0	0	0.0	12	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	12	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Cost Center: VARIOUS

Summary for Category: D. REGULATORY AFFAIRS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	4,667	5,052	5,448	5,446	5,446	5,446	5,446
Non-Labor	187	221	221	221	221	221	221
NSE	0	0	0	0	0	0	0
Total	4,854	5,273	5,669	5,667	5,667	5,667	5,667
FTE	30.2	31.6	34.9	34.9	34.9	34.9	34.9

Cost Centers belonging to this Category:

2200-2305.000 DIRECTOR - REGULATORY AFFAIRS SCG

Labor	252	263	261	261	261	261	261
Non-Labor	6	6	6	6	6	6	6
NSE	0	0	0	0	0	0	0
Total	258	269	267	267	267	267	267
FTE	1.2	1.2	1.2	1.2	1.2	1.2	1.2

Unit Measure: FTEs

Units	1	1	1	1	1	1	1

2200-2075.000 REGULATORY CASE MANAGEMENT

Labor	1,659	1,809	1,936	1,935	1,935	1,935	1,935
Non-Labor	13	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0
Total	1,672	1,837	1,964	1,963	1,963	1,963	1,963
FTE	10.7	11.3	12.3	12.3	12.3	12.3	12.3

Unit Measure: FTEs

Units	11	12	13	13	13	13	13

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-2401.000 REGULATORY AFFAIRS MANAGER							
Labor	169	176	175	175	175	175	175
Non-Labor	11	11	11	11	11	11	11
NSE	0	0	0	0	0	0	0
Total	180	187	186	186	186	186	186
FTE	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1
2200-2307.000 GAS RATES ANALYSIS							
Labor	589	614	746	746	746	746	746
Non-Labor	5	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0
Total	594	619	751	751	751	751	751
FTE	3.9	3.9	4.9	4.9	4.9	4.9	4.9
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4
2200-2308.000 GAS FORECASTING & ANALYSIS							
Labor	480	609	641	641	641	641	641
Non-Labor	135	135	135	135	135	135	135
NSE	0	0	0	0	0	0	0
Total	615	744	776	776	776	776	776
FTE	3.1	3.9	4.2	4.2	4.2	4.2	4.2
Unit Measure: FTEs							
Units	3	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-2374.000 GRC FINANCIAL ANALYSIS							
Labor	561	584	582	582	582	582	582
Non-Labor	4	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0
Total	565	588	586	586	586	586	586
FTE	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4
2200-2462.000 GRC & REVENUE REQUIREMENT STAFF							
Labor	683	654	766	765	765	765	765
Non-Labor	11	30	30	30	30	30	30
NSE	0	0	0	0	0	0	0
Total	694	684	796	795	795	795	795
FTE	4.6	4.1	5.1	5.1	5.1	5.1	5.1
Unit Measure: FTEs							
Units	5	5	5	5	5	5	5
2200-2544.000 GRID AND BUDGET SYSTEMS SUPPORT							
Labor	274	343	341	341	341	341	341
Non-Labor	2	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0
Total	276	345	343	343	343	343	343
FTE	1.8	2.3	2.3	2.3	2.3	2.3	2.3
Unit Measure: FTEs							
Units	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Activity Description:

The Director of Regulatory Affairs provides management and leadership of the department , including oversight of Case Management, Tariff Administration, Rates Analysis, and Forecasting groups. The Director also provides guidance on regulatory strategy in CPUC proceedings and supports compliance with CPUC orders and decisions for SoCalGas.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	484	236	240	249	252	263	261	261	261	261	261
Non-Labor	19	8	11	8	6	6	6	6	6	6	6
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	503	244	250	257	258	269	267	267	267	267	267
FTE	1.0	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	252	6	0	258	1.2	1
Total Incurred	252	6	0	258	1.2	1
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	261	6	0	267	1.2	1
Total Incurred	261	6	0	267	1.2	1
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	263	6	0	269	1.2	1
	263	6	0	269	1.2	1
	80.00%	80.00%				
	20.00%	20.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	261	6	0	267	1.2	1
	261	6	0	267	1.2	1
	80.00%	80.00%				
	20.00%	20.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	261	6	0	267	1.2	1
Total Incurred	261	6	0	267	1.2	1
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	261	6	0	267	1.2	1
Total Incurred	261	6	0	267	1.2	1
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	261	6	0	267	1.2	1
	261	6	0	267	1.2	1
	80.00%	80.00%				
	20.00%	20.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	252	252	252	252	252	252	11	9	9	9	9	9	263	261	261	261	261	261
NLbr	6	6	6	6	6	6	0	0	0	0	0	0	6	6	6	6	6	6
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	258	258	258	258	258	258	11	9	9	9	9	9	269	267	267	267	267	267
FTE	1.2	1.2	1.2	1.2	1.2	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2	1.2	1.2	1.2	1.2	1.2
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	11	0	0	11	0.0	0	
2027	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	9	0	0	9	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	9	0	0	9	0.0	0	
2029	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	9	0	0	9	0.0	0	
2030	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	9	0	0	9	0.0	0	
2031	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	9	0	0	9	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	353	182	194	208	214
Non-Labor	16	7	10	7	6
NSE	0	0	0	0	0
Total	369	189	204	215	220
FTE	0.8	1.0	1.0	1.0	1.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	353	182	194	208	214
Non-Labor	16	7	10	7	6
NSE	0	0	0	0	0
Total	369	189	204	215	220
FTE	0.8	1.0	1.0	1.0	1.0
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	62	31	31	33	38

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	62	31	31	33	38
FTE	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	69	23	15	8	0
Non-Labor	3	1	1	0	0
NSE	0	0	0	0	0
Total	72	24	16	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	484	236	240	249	252
Non-Labor	19	8	11	8	6
NSE	0	0	0	0	0
Total	503	244	250	257	258
FTE	1.0	1.2	1.2	1.2	1.2
Units	1	1	1	1	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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	1	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 2. Director - Regulatory Affairs
Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	1	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2075.000 - REGULATORY CASE MANAGEMENT

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Activity Description:

Regulatory Case Management: (1) coordinates participation in regulatory proceedings and related activities before the CPUC, including rate and non-rate applications, CPUC-initiated investigations and rulemakings, and formal complaint proceedings; (2) manages all regulatory filings with the CPUC; and (3) manages compliance with all CPUC directives and requirements.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,637	1,409	1,752	1,612	1,659	1,809	1,936	1,935	1,935	1,935	1,935
Non-Labor	36	21	24	15	13	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,673	1,430	1,776	1,627	1,671	1,837	1,964	1,963	1,963	1,963	1,963
FTE	11.5	9.8	11.5	10.4	10.7	11.3	12.3	12.3	12.3	12.3	12.3
Units	12	10	12	10	11	12	13	13	13	13	13

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,659	13	0	1,672	10.7	11
Total Incurred	1,659	13	0	1,672	10.7	11
% Allocation						
Retained	86.15%	86.15%				
SEU	13.85%	13.85%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,936	28	0	1,964	12.3	13
Total Incurred	1,936	28	0	1,964	12.3	13
% Allocation						
Retained	85.45%	85.45%				
SEU	14.55%	14.55%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,809	28	0	1,837	11.3	12
Total	1,809	28	0	1,837	11.3	12
% Allocation						
	85.45%	85.45%				
	14.55%	14.55%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,935	28	0	1,963	12.3	13
Total	1,935	28	0	1,963	12.3	13
% Allocation						
	85.45%	85.45%				
	14.55%	14.55%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,935	28	0	1,963	12.3	13
Total Incurred	1,935	28	0	1,963	12.3	13
% Allocation						
Retained	85.45%	85.45%				
SEU	14.55%	14.55%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,935	28	0	1,963	12.3	13
Total Incurred	1,935	28	0	1,963	12.3	13
% Allocation						
Retained	85.45%	85.45%				
SEU	14.55%	14.55%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,935	28	0	1,963	12.3	13
Total Incurred	1,935	28	0	1,963	12.3	13
% Allocation						
Retained	85.45%	85.45%				
SEU	14.55%	14.55%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,659	1,659	1,659	1,659	1,659	1,659	150	277	276	276	276	276	1,809	1,936	1,935	1,935	1,935	1,935
NLbr	13	13	13	13	13	13	15	15	15	15	15	15	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,671	1,671	1,671	1,671	1,671	1,671	165	292	291	291	291	291	1,836	1,963	1,962	1,962	1,962	1,962
FTE	10.7	10.7	10.7	10.7	10.7	10.7	0.6	1.6	1.6	1.6	1.6	1.6	11.3	12.3	12.3	12.3	12.3	12.3
Units	11	11	11	11	11	11	1	2	2	2	2	2	12	13	13	13	13	13

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	77	15	0	92	0.6	1	1-Sided Adj
Explanation:	Labor: Add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.						
2026	73	0	0	73	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	150	15	0	165	0.6	1	
2027	207	15	0	222	1.6	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.							
2027	70	0	0	70	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	277	15	0	292	1.6	2	
2028	207	15	0	222	1.6	2	1-Sided Adj
Explanation: Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.							
2028	69	0	0	69	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	276	15	0	291	1.6	2	
2029	207	15	0	222	1.6	2	1-Sided Adj
Explanation: Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.							
2029	69	0	0	69	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	276	15	0	291	1.6	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	207	15	0	222	1.6	2	1-Sided Adj
Explanation:	Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.						
2030	69	0	0	69	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	276	15	0	291	1.6	2	
2031	207	15	0	222	1.6	2	1-Sided Adj
Explanation:	Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc.						
2031	69	0	0	69	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	276	15	0	291	1.6	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	836	817	1,286	1,293	1,410
Non-Labor	19	15	18	14	13
NSE	0	0	0	0	0
Total	855	832	1,305	1,308	1,422
FTE	7.7	6.8	8.9	8.5	9.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	357	271	130	50	0
Non-Labor	12	4	4	0	0
NSE	0	0	0	0	0
Total	368	275	135	50	0
FTE	2.0	1.5	0.9	0.3	0.0
Units	12	10	12	10	11
Recorded-Adjusted (Nominal \$)					
Labor	1,192	1,088	1,417	1,343	1,410
Non-Labor	31	19	23	15	13
NSE	0	0	0	0	0
Total	1,223	1,107	1,439	1,358	1,422
FTE	9.7	8.3	9.8	8.8	9.0
Units	12	10	12	10	11
Vacation & Sick (Nominal \$)					
Labor	210	184	225	216	249

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	210	184	225	216	249
FTE	1.8	1.5	1.7	1.6	1.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	235	138	110	53	0
Non-Labor	5	2	2	1	0
NSE	0	0	0	0	0
Total	240	140	112	54	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,637	1,409	1,752	1,612	1,659
Non-Labor	36	21	24	15	13
NSE	0	0	0	0	0
Total	1,673	1,430	1,776	1,627	1,671
FTE	11.5	9.8	11.5	10.4	10.7
Units	12	10	12	10	11

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	357	271	130	50	0
Non-Labor	12	4	4	0.455	0.036
NSE	0	0	0	0	0
Total	368	275	135	50	0.036
FTE	2.0	1.5	0.9	0.3	0.0
Units	12	10	12	10	11

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	357	12	0	2.0	2	1-Sided Adj
Explanation: Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.						
2021	0	0	0	0.0	10	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	357	12	0	2.0	12	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	271	4	0	1.5	2	1-Sided Adj
Explanation:	Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.					
2022	0	0	0	0.0	8	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2022 Total	271	4	0	1.5	10	
2023	130	4	0	0.9	1	1-Sided Adj
Explanation:	Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.					
2023	0	0	0	0.0	11	1-Sided Adj
Explanation:	Adjustment for Unit Measure					
2023 Total	130	4	0	0.9	12	
2024	50	0	0	0.3	1	1-Sided Adj
Explanation:	Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.					
2024	0	0	0	0.0	9	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for Unit Measure						
2024 Total	50	0	0	0.3	10	
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted.						
2025	0	0	0	0.0	11	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	11	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2401.000 - REGULATORY AFFAIRS MANAGER

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Activity Description:

The Regulatory Manager's primary responsibility is to provide a single point of contact so that the interface with the CPUC is managed seamlessly and in a manner that is fully responsive to the directives and needs of the Commission. The Regulatory Manager also provides a single point of contact within the Company so that our various departments are fully informed regarding regulatory communications with the Commission and appropriate communications protocol and conduct (e.g., ex parte communication). Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	143	155	96	170	169	176	175	175	175	175	175
Non-Labor	1	6	9	12	11	11	11	11	11	11	11
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	145	161	105	182	181	187	186	186	186	186	186
FTE	0.8	0.9	0.6	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	169	11	0	180	1.1	1
Total Incurred	169	11	0	180	1.1	1
% Allocation						
Retained	54.60%	54.60%				
SEU	45.40%	45.40%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	175	11	0	186	1.1	1
Total Incurred	175	11	0	186	1.1	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	176	11	0	187	1.1	1
Total Incurred	176	11	0	187	1.1	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	175	11	0	186	1.1	1
Total Incurred	175	11	0	186	1.1	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	175	11	0	186	1.1	1
Total Incurred	175	11	0	186	1.1	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	175	11	0	186	1.1	1
Total Incurred	175	11	0	186	1.1	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	175	11	0	186	1.1	1
Total Incurred	175	11	0	186	1.1	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	169	169	169	169	169	169	7	6	6	6	6	6	176	175	175	175	175	175
NLbr	11	11	11	11	11	11	0	0	0	0	0	0	11	11	11	11	11	11
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	181	181	181	181	181	181	7	6	6	6	6	6	188	187	187	187	187	187
FTE	1.1	1.1	1.1	1.1	1.1	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1	1.1	1.1	1.1	1.1	1.1
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	7	0	0	7	0.0	0	
2027	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	6	0	0	6	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	6	0	0	6	0.0	0	
2029	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	6	0	0	6	0.0	0	
2030	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	6	0	0	6	0.0	0	
2031	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	6	0	0	6	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	104	120	78	141	144
Non-Labor	1	5	9	12	11
NSE	0	0	0	0	0
Total	106	125	86	153	155
FTE	0.8	0.8	0.5	0.9	0.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	104	120	78	141	144
Non-Labor	1	5	9	12	11
NSE	0	0	0	0	0
Total	106	125	86	153	155
FTE	0.7	0.8	0.5	0.9	0.9
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	18	20	12	23	25

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	18	20	12	23	25
FTE	0.1	0.1	0.1	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	21	15	6	6	0
Non-Labor	0	1	1	0	0
NSE	0	0	0	0	0
Total	21	16	7	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	143	155	96	170	169
Non-Labor	1	6	9	12	11
NSE	0	0	0	0	0
Total	145	161	105	182	181
FTE	0.8	0.9	0.6	1.1	1.1
Units	1	1	1	1	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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	1	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 3. Regulatory Case Management
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS MANAGER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	1	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2307.000 - GAS RATES ANALYSIS

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Activity Description:

The Gas Rates Analysis group provides gas rate designs and cost allocation for use in establishing transportation rate schedules , business development, and regulatory proceedings.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	289	380	527	499	589	614	746	746	746	746	746
Non-Labor	1	2	3	2	5	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	290	382	529	501	593	619	751	751	751	751	751
FTE	1.9	2.5	3.9	3.5	3.9	3.9	4.9	4.9	4.9	4.9	4.9
Units	2	3	4	4	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	589	5	0	594	3.9	4
Total Incurred	589	5	0	594	3.9	4
% Allocation						
Retained	75.00%	75.00%				
SEU	25.00%	25.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	746	5	0	751	4.9	4
Total Incurred	746	5	0	751	4.9	4
% Allocation						
Retained	75.00%	75.00%				
SEU	25.00%	25.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	614	5	0	619	3.9	4
Total Incurred	614	5	0	619	3.9	4
% Allocation						
Retained	75.00%	75.00%				
SEU	25.00%	25.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	746	5	0	751	4.9	4
Total Incurred	746	5	0	751	4.9	4
% Allocation						
Retained	75.00%	75.00%				
SEU	25.00%	25.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	746	5	0	751	4.9	4
Total Incurred	746	5	0	751	4.9	4
% Allocation						
Retained	75.00%	75.00%				
SEU	25.00%	25.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	746	5	0	751	4.9	4
Total Incurred	746	5	0	751	4.9	4
% Allocation						
Retained	75.00%	75.00%				
SEU	25.00%	25.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	746	5	0	751	4.9	4
	746	5	0	751	4.9	4
	75.00%	75.00%				
	25.00%	25.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	589	589	589	589	589	589	25	157	157	157	157	157	614	746	746	746	746	746
NLbr	5	5	5	5	5	5	0	0	0	0	0	0	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	593	593	593	593	593	593	25	157	157	157	157	157	618	750	750	750	750	750
FTE	3.9	3.9	3.9	3.9	3.9	3.9	0.0	1.0	1.0	1.0	1.0	1.0	3.9	4.9	4.9	4.9	4.9	4.9
Units	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	25	0	0	25	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	25	0	0	25	0.0	0	
2027	130	0	0	130	1.0	0	1-Sided Adj
Explanation: Labor: 1 FTE for Gas Rates and Analysis							
2027	27	0	0	27	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	157	0	0	157	1.0	0	
2028	130	0	0	130	1.0	0	1-Sided Adj
Explanation: Labor: 1 FTE for Gas Rates and Analysis							
2028	27	0	0	27	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	157	0	0	157	1.0	0	
2029	130	0	0	130	1.0	0	1-Sided Adj
Explanation: Labor: 1 FTE for Gas Rates and Analysis							
2029	27	0	0	27	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	157	0	0	157	1.0	0	
2030	130	0	0	130	1.0	0	1-Sided Adj
Explanation: Labor: 1 FTE for Gas Rates and Analysis							
2030	27	0	0	27	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	157	0	0	157	1.0	0	
2031	130	0	0	130	1.0	0	1-Sided Adj
Explanation: Labor: 1 FTE for Gas Rates and Analysis							
2031	27	0	0	27	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	157	0	0	157	1.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	211	293	426	416	500
Non-Labor	1	2	3	2	5
NSE	0	0	0	0	0
Total	212	295	428	418	505
FTE	1.6	2.1	3.3	3.0	3.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	3	4	4	4
Recorded-Adjusted (Nominal \$)					
Labor	211	293	426	416	500
Non-Labor	1	2	3	2	5
NSE	0	0	0	0	0
Total	212	295	428	418	505
FTE	1.6	2.1	3.3	3.0	3.3
Units	2	3	4	4	4
Vacation & Sick (Nominal \$)					
Labor	37	50	68	67	88

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	37	50	68	67	88
FTE	0.3	0.4	0.6	0.5	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	41	37	33	16	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	42	37	33	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	289	380	527	499	589
Non-Labor	1	2	3	2	5
NSE	0	0	0	0	0
Total	290	382	529	501	593
FTE	1.9	2.5	3.9	3.5	3.9
Units	2	3	4	4	4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 4. Gas Rates and Analysis
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2308.000 - GAS FORECASTING & ANALYSIS

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Activity Description:

The Gas Forecasting and Analysis group provides economic analysis , demographics, and gas customer forecasts; alternate fuel price and gas price forecasts; as well as gas demand forecasts and analyses for use in business development and regulatory proceedings, and to prepare the California Gas Report.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	924	842	577	601	480	609	641	641	641	641	641
Non-Labor	88	240	342	157	135	135	135	135	135	135	135
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,013	1,082	919	758	615	744	776	776	776	776	776
FTE	6.3	5.8	4.0	4.0	3.1	3.9	4.2	4.2	4.2	4.2	4.2
Units	6	6	4	4	3	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	480	135	0	615	3.1	3
Total Incurred	480	135	0	615	3.1	3
% Allocation						
Retained	56.25%	56.25%				
SEU	43.75%	43.75%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	641	135	0	776	4.2	4
Total Incurred	641	135	0	776	4.2	4
% Allocation						
Retained	56.25%	56.25%				
SEU	43.75%	43.75%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	609	135	0	744	3.9	4
Total Incurred	609	135	0	744	3.9	4
% Allocation						
Retained	56.25%	56.25%				
SEU	43.75%	43.75%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	641	135	0	776	4.2	4
Total Incurred	641	135	0	776	4.2	4
% Allocation						
Retained	56.25%	56.25%				
SEU	43.75%	43.75%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	641	135	0	776	4.2	4
Total Incurred	641	135	0	776	4.2	4
% Allocation						
Retained	56.25%	56.25%				
SEU	43.75%	43.75%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	641	135	0	776	4.2	4
Total Incurred	641	135	0	776	4.2	4
% Allocation						
Retained	56.25%	56.25%				
SEU	43.75%	43.75%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	641	135	0	776	4.2	4
	641	135	0	776	4.2	4
	56.25%	56.25%				
	43.75%	43.75%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	480	480	480	480	480	480	129	161	161	161	161	161	609	641	641	641	641	641
NLbr	135	135	135	135	135	135	0	0	0	0	0	0	135	135	135	135	135	135
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	615	615	615	615	615	615	129	161	161	161	161	161	744	776	776	776	776	776
FTE	3.1	3.1	3.1	3.1	3.1	3.1	0.8	1.1	1.1	1.1	1.1	1.1	3.9	4.2	4.2	4.2	4.2	4.2
Units	3	3	3	3	3	3	1	1	1	1	1	1	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	105	0	0	105	0.8	1	1-Sided Adj
Explanation:	Labor: 0.8 FTE for Backfill for Gas Demand Forecasting and Economic Analysis						
2026	24	0	0	24	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	129	0	0	129	0.8	1	
2027	138	0	0	138	1.1	1	1-Sided Adj
Explanation:	Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	161	0	0	161	1.1	1	
2028	138	0	0	138	1.1	1	1-Sided Adj
Explanation:	Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis						
2028	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	161	0	0	161	1.1	1	
2029	138	0	0	138	1.1	1	1-Sided Adj
Explanation:	Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis						
2029	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	161	0	0	161	1.1	1	
2030	138	0	0	138	1.1	1	1-Sided Adj
Explanation:	Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	23	0	0	23	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	161	0	0	161	1.1	1	
2031	138	0	0	138	1.1	1	1-Sided Adj
Explanation: Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis							
2031	23	0	0	23	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	161	0	0	161	1.1	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	673	649	466	501	408
Non-Labor	76	217	321	152	135
NSE	0	0	0	0	0
Total	749	866	787	653	543
FTE	5.3	4.9	3.4	3.4	2.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	6	4	4	3
Recorded-Adjusted (Nominal \$)					
Labor	673	649	466	501	408
Non-Labor	76	217	321	152	135
NSE	0	0	0	0	0
Total	749	866	787	653	543
FTE	5.3	4.9	3.4	3.4	2.6
Units	6	6	4	4	3
Vacation & Sick (Nominal \$)					
Labor	119	110	74	80	72

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	119	110	74	80	72
FTE	1.0	0.9	0.6	0.6	0.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	132	82	36	20	0
Non-Labor	13	23	22	5	0
NSE	0	0	0	0	0
Total	145	106	58	25	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	924	842	577	601	480
Non-Labor	88	240	342	157	135
NSE	0	0	0	0	0
Total	1,013	1,082	919	758	615
FTE	6.3	5.8	4.0	4.0	3.1
Units	6	6	4	4	3

* 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: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	0	0	0	0	0	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	6	6	4	4	3	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	6	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	6	
2022	0	0	0	0.0	6	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 5. Gas Demand Forecasting and Economic Analysis
Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2374.000 - GRC FINANCIAL ANALYSIS

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Activity Description:

This cost center provides General Rate Case financial analysis for both SoCalGas and SDG&E. The major functions in this shared cost center include transformation of costs to revenue requirement format, financial analysis support of company and intervenor proposals, financial support to the CPUC in development of GRC proposed decisions, and responsibility of authorized GRC costs. This shared cost center also provides support for other regulatory proceedings such as SoCalGas and SDG&E Cost of Capital and Risk Assessment Mitigation Phase. Costs include full time staff labor and some non-labor costs.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	558	522	551	597	561	584	582	582	582	582	582
Non-Labor	48	46	8	1	4	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	606	567	559	598	565	588	586	586	586	586	586
FTE	3.9	3.7	3.9	4.1	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Units	4	4	4	4	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	561	4	0	565	3.8	4
Total Incurred	561	4	0	565	3.8	4
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	582	4	0	586	3.8	4
Total Incurred	582	4	0	586	3.8	4
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	584	4	0	588	3.8	4
Total Incurred	584	4	0	588	3.8	4
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	582	4	0	586	3.8	4
Total Incurred	582	4	0	586	3.8	4
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	582	4	0	586	3.8	4
Total Incurred	582	4	0	586	3.8	4
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	582	4	0	586	3.8	4
Total Incurred	582	4	0	586	3.8	4
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	582	4	0	586	3.8	4
Total Incurred	582	4	0	586	3.8	4
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	561	561	561	561	561	561	23	21	21	21	21	21	584	582	582	582	582	582
NLbr	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	565	565	565	565	565	565	23	21	21	21	21	21	588	586	586	586	586	586
FTE	3.8	3.8	3.8	3.8	3.8	3.8	0.0	0.0	0.0	0.0	0.0	0.0	3.8	3.8	3.8	3.8	3.8	3.8
Units	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	23	0	0	23	0.0	0	
2027	21	0	0	21	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	21	0	0	21	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	21	0	0	21	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	21	0	0	21	0.0	0	
2029	21	0	0	21	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	21	0	0	21	0.0	0	
2030	21	0	0	21	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	21	0	0	21	0.0	0	
2031	21	0	0	21	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	21	0	0	21	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	406	403	446	497	477
Non-Labor	42	41	8	1	4
NSE	0	0	0	0	0
Total	448	444	453	499	481
FTE	3.3	3.1	3.3	3.5	3.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	4	4	4	4	4
Recorded-Adjusted (Nominal \$)					
Labor	406	403	446	497	477
Non-Labor	42	41	8	1	4
NSE	0	0	0	0	0
Total	448	444	453	499	481
FTE	3.3	3.1	3.3	3.5	3.2
Units	4	4	4	4	4
Vacation & Sick (Nominal \$)					
Labor	72	68	71	80	84

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	72	68	71	80	84
FTE	0.6	0.6	0.6	0.6	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	80	51	35	20	0
Non-Labor	7	4	1	0	0
NSE	0	0	0	0	0
Total	87	56	35	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	558	522	551	597	561
Non-Labor	48	46	8	1	4
NSE	0	0	0	0	0
Total	606	567	559	598	565
FTE	3.9	3.7	3.9	4.1	3.8
Units	4	4	4	4	4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	4	
2022	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2374.000 - GRC FINANCIAL ANALYSIS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Activity Description:

This cost center primarily provides General Rate Case project management for both SoCalGas and SDG&E. The major functions in this shared cost center: case management of the GRC, and management of regulatory library and processes. This shared cost center also provides support for other regulatory proceedings such as SoCalGas and SDG&E Risk Assessment Mitigation Phase, and other GRC-related proceedings. Costs include full time staff labor and some non-labor costs for travel to San Francisco CPUC headquarters for workshops and hearings.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	555	523	475	578	683	654	766	765	765	765	765
Non-Labor	25	90	63	19	11	30	30	30	30	30	30
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	579	614	538	596	694	684	796	795	795	795	795
FTE	4.0	3.8	3.5	4.3	4.6	4.1	5.1	5.1	5.1	5.1	5.1
Units	4	4	4	4	5	5	5	5	5	5	5

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	683	11	0	694	4.6	5
Total Incurred	683	11	0	694	4.6	5
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	2	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	766	28	0	794	5.1	5
Total Incurred	766	30	0	796	5.1	5
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	2	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	654	28	0	682	4.1	5
Total Incurred	654	30	0	684	4.1	5
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	2	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	765	28	0	793	5.1	5
Total Incurred	765	30	0	795	5.1	5
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	2	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	765	28	0	793	5.1	5
Total Incurred	765	30	0	795	5.1	5
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	2	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	765	28	0	793	5.1	5
Total Incurred	765	30	0	795	5.1	5
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	2	0	2	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	765	28	0	793	5.1	5
Total Incurred	765	30	0	795	5.1	5
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	683	683	683	683	683	683	-29	83	82	82	82	82	654	766	765	765	765	765
NLbr	11	11	11	11	11	11	19	19	19	19	19	19	30	30	30	30	30	30
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	694	694	694	694	694	694	-10	102	101	101	101	101	684	796	795	795	795	795
FTE	4.6	4.6	4.6	4.6	4.6	4.6	-0.5	0.5	0.5	0.5	0.5	0.5	4.1	5.1	5.1	5.1	5.1	5.1
Units	5	5	5	5	5	5	0	0	0	0	0	0	5	5	5	5	5	5

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-55	0	0	-55	-0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2026	0	17	0	17	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2026	0	2	0	2	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	26	0	0	26	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	-29	19	0	-10	-0.5	0	
2027	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2027	0	17	0	17	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2027	0	2	0	2	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2027	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	83	19	0	102	0.5	0	
2028	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2028	0	17	0	17	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2028	0	2	0	2	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2028	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	82	19	0	101	0.5	0	
2029	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2029	0	17	0	17	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2029	0	2	0	2	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2029	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	82	19	0	101	0.5	0	
2030	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2030	0	17	0	17	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2030	0	2	0	2	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2030	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	82	19	0	101	0.5	0	
2031	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2031	0	17	0	17	0.0	0	1-Sided Adj
Explanation:	Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.						
2031	0	2	0	2	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings.							
2031	27	0	0	27	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	82	19	0	101	0.5	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	404	404	384	482	580
Non-Labor	21	81	59	18	11
NSE	0	0	0	0	0
Total	425	485	443	499	592
FTE	3.4	3.2	3.1	3.7	3.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	4	4	4	4	5
Recorded-Adjusted (Nominal \$)					
Labor	404	404	384	482	580
Non-Labor	21	81	59	18	11
NSE	0	0	0	0	0
Total	425	485	443	499	592
FTE	3.4	3.2	3.0	3.7	3.9
Units	4	4	4	4	5
Vacation & Sick (Nominal \$)					
Labor	71	68	61	77	102

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	71	68	61	77	102
FTE	0.6	0.6	0.5	0.6	0.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	79	51	30	19	0
Non-Labor	4	9	4	1	0
NSE	0	0	0	0	0
Total	83	60	34	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	555	523	475	578	683
Non-Labor	25	90	63	19	11
NSE	0	0	0	0	0
Total	579	614	538	596	694
FTE	4.0	3.8	3.5	4.3	4.6
Units	4	4	4	4	5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	4	4	4	4	5

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	4	
2022	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	0.0	5	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	5	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Activity Description:

This cost center primarily provides General Rate Case systems support for both SoCalGas and SDG&E. There are three major functions in this shared cost center: collecting data and sorting of the GRC cost forecasts, preparing, maintaining and enhancing GRC financial systems (i.e., General Rate Case Integrated Database or GRID), and providing internal support. This shared cost center also provides support for other regulatory proceedings such as SoCalGas and SDG&E Risk Assessment Mitigation Phase. Costs include full time staff labor and some non-labor costs.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2028 expenses.

NSE - Base YR Rec

NA

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	342	295	288	292	274	343	341	341	341	341	341
Non-Labor	9	3	2	2	2	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	350	297	290	294	276	345	343	343	343	343	343
FTE	2.4	2.0	2.0	2.0	1.8	2.3	2.3	2.3	2.3	2.3	2.3
Units	2	2	2	2	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	274	2	0	276	1.8	2
Total Incurred	274	2	0	276	1.8	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	341	2	0	343	2.3	2
Total Incurred	341	2	0	343	2.3	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	343	2	0	345	2.3	2
Total Incurred	343	2	0	345	2.3	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	341	2	0	343	2.3	2
Total Incurred	341	2	0	343	2.3	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	341	2	0	343	2.3	2
Total Incurred	341	2	0	343	2.3	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	341	2	0	343	2.3	2
Total Incurred	341	2	0	343	2.3	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	341	2	0	343	2.3	2
Total Incurred	341	2	0	343	2.3	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2026

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2027

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2028

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2029

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Cost Center Allocation Percentage for 2030

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Allocations are based on estimated time each employee or service supports SDG&E or SoCalGas. The same percentages apply to labor and non-labor since this cost center has no significant unique non-labor costs requiring separate treatment.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	274	274	274	274	274	274	69	67	67	67	67	67	343	341	341	341	341	341
NLbr	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	276	276	276	276	276	276	69	67	67	67	67	67	345	343	343	343	343	343
FTE	1.8	1.8	1.8	1.8	1.8	1.8	0.5	0.5	0.5	0.5	0.5	0.5	2.3	2.3	2.3	2.3	2.3	2.3
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2026	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	69	0	0	69	0.5	0	
2027	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	67	0	0	67	0.5	0	
2028	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						
2028	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	67	0	0	67	0.5	0	
2029	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year.						
2029	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	67	0	0	67	0.5	0	
2030	55	0	0	55	0.5	0	1-Sided Adj
Explanation:	Labor adjusted for the full-year impact of positions vacant in the base year						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	12	0	0	12	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	67	0	0	67	0.5	0	
2031	55	0	0	55	0.5	0	1-Sided Adj
Explanation: Labor adjusted for the full-year impact of positions vacant in the base year							
2031	12	0	0	12	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	67	0	0	67	0.5	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	249	227	233	244	233
Non-Labor	7	3	2	2	2
NSE	0	0	0	0	0
Total	256	230	235	245	234
FTE	2.0	1.7	1.7	1.7	1.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	249	227	233	244	233
Non-Labor	7	3	2	2	2
NSE	0	0	0	0	0
Total	256	230	235	245	234
FTE	2.0	1.7	1.7	1.7	1.5
Units	2	2	2	2	2
Vacation & Sick (Nominal \$)					
Labor	44	38	37	39	41

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	44	38	37	39	41
FTE	0.4	0.3	0.3	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	49	29	18	10	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
Total	50	29	18	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	342	295	288	292	274
Non-Labor	9	3	2	2	2
NSE	0	0	0	0	0
Total	350	297	290	294	276
FTE	2.4	2.0	2.0	2.0	1.8
Units	2	2	2	2	2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. REGULATORY AFFAIRS
Category-Sub: 6. GRC & Revenue Requirements
Cost Center: 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2023 Total	0	0	0	0.0	2	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment for Unit Measure						
2025 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Southern California Gas Company
2028 GRC - APPLICATION
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL

Witness: Sara P. Mijares

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-0233	000	CLIENT SUPPORT CUISTSRVCE
2200-0239	000	LEGAL-SPECIAL COUNSEL
2200-0331	000	CLIENT SUPPORT
2200-0334	000	Accounting & Finance VP
2200-0335	000	ASSET & PROJECT ACCOUNTING MANAGER
2200-0336	000	NEW BUS ACCT SUPRV
2200-0337	000	PLANT ACCTG SUPRV
2200-0338	000	ACCOUNTS PAYABLE DEPT
2200-0339	000	FINANCIAL PLANNING
2200-0354	000	MAJOR MARKETS CREDIT & COLLECTIONS MGR
2200-0617	000	BUSINESS SERVICES MANAGER
2200-0807	000	OPERATIONAL AND O&M PLANNING
2200-0896	000	LEGAL - MANAGING ATTRNY - LITIGATION
2200-1334	000	AFFILIATE BILLING & COSTING NORTH
2200-1342	000	FINANCIAL SYSTEMS CLIENT SPT - REPORTING
2200-2022	000	REGULATORY SPECIAL PROJECTS
2200-2039	000	SUNDRY BILLING - SCG
2200-2041	000	CAPITAL PROJECT PLANNING
2200-2049	000	ACCOUNTS PAYABLE MGR
2200-2055	000	RISK AND ACCOUNTABILITY
2200-2091	000	REGULATORY ACCOUNTS - SCG
2200-2101	000	CEO - SOCALGAS
2200-2102	000	ENERGY & ENVIRONMENTAL POLICY & STRATEGY
2200-2121	000	FIXED ASSET MANAGEMENT
2200-2147	000	DIRECTOR OF FINANCIAL PLANNING
2200-2155	000	LEGAL- MANAGING ATTORNEY REGULATORY I
2200-2164	000	LEGAL- MANAGING ATTORNEY REGULATORY II
2200-2186	000	VP - CONTROLLER & CFO
2200-2189	000	FINANCIAL & STRATEGIC ANALYSIS
2200-2195	000	SUNDRY SVCS POLICY & COMPLIANCE - NORTH
2200-2200	000	LEGAL - ENVIRONMENTAL
2200-2202	000	AFFILIATE COMPLIANCE - NORTH
2200-2212	000	BUSINESS CONTROLS - NORTH
2200-2214	000	MGMT ACCTG ROTATION PROGRAM - SCG
2200-2216	000	DIRECTOR OF RISK MANAGEMENT
2200-2235	000	CHIEF RISK OFFICER
2200-2262	000	SCG COO
2200-2268	000	MARP LOANED TO SECC-INTERNAL AUDIT
2200-2309	000	REG TARIFFS & INFO - SCG
2200-2318	000	PRESIDENT OF SOCAL GAS
2200-2332	000	VP GENERAL COUNSEL
2200-2334	000	AST.GEN.CON. LEGAL REGULATORY
2200-2338	000	AST.GEN.CON.LEGAL ENVI CLMS LIT & TEC
2200-2362	000	LEGAL - COMMERCIAL
2200-2363	000	LEGAL - LITIGATION

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-19-WP/Witness: S. Mijares

Southern California Gas Company
2028 GRC - APPLICATION
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-2365	000	DIRECTOR - ACCOUNTING OPERATIONS
2200-2366	000	DIRECTOR OPERATIONAL PLANNING
2200-2367	000	Accounting Operations
2200-2369	000	LEGAL ADMINISTRATIVE GROUP
2200-2452	000	LEGAL - STRATEGY & TECHNOLOGY
2200-2489	000	CLIENT SUPPORT-SS
2200-2528	000	TREASURY
2200-2547	000	OPERATIONS RISK MANAGEMENT-SCG
2200-2568	000	FINANCIAL PLNG PROJECTS & BUSINESS SUPP
2200-2605	000	INCIDENT SUPPORT & ANALYSIS
2200-2617	000	ACCOUNTING COMPLIANCE
2200-2620	000	VP A&F & ASSISTANT CONTROLLER
2200-2621	000	UTILITY FINANCIAL REPORTING
2200-2636	000	ENTERPRISE CREDIT RISK MGMT
2200-2637	000	MANAGER ENERGY MARKET RISK MANAGEMENT
2200-2638	000	ENTERPRISE COMPLIANCE RISK MANAGEMENT
2200-7250	000	VP - Accounting & Finance
2200-8960	000	Claims Payment - SCG
2200-8961	000	Recovery - SCG