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.26-06-014

Exhibit No.: (SCG-12-WP.1)

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

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

SEPTEMBER 2026

2028 General Rate Case - REVISED

INDEX OF WORKPAPERS

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Overall Summary For Exhibit No. SCG-12-WP.1

Area: OPERATIONS SUPPORT

Witness: Paul M. Goldstein

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Non-Shared Services	128,455	132,416	136,134	134,548	129,577	124,867	115,794
Shared Services	27,904	29,541	13,593	24,603	35,735	35,870	37,142
Total	**156,359**	**161,957**	**149,727**	**159,151**	**165,312**	**160,737**	**152,936**

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT

Witness: Paul M. Goldstein

Summary of Non-Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Facility Services	26,786	27,926	28,397	28,090	28,035	28,060	28,307
B. Supply Chain Management	31,923	34,901	34,900	34,900	34,900	34,900	34,900
C. Fleet Services	69,746	69,589	72,837	71,558	66,642	61,907	52,587
Total	**128,455**	**132,416**	**136,134**	**134,548**	**129,577**	**124,867**	**115,794**

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Workpaper: VARIOUS

Summary for Category: A. Facility Services

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	4,562	4,642	4,708	4,708	4,708	4,708	4,708
Non-Labor	22,224	21,738	22,081	21,710	21,588	21,543	21,718
NSE	0	1,545	1,607	1,671	1,738	1,808	1,880
Total	**26,786**	**27,925**	**28,396**	**28,089**	**28,034**	**28,059**	**28,306**
FTE	36.7	37.6	37.6	37.6	37.6	37.6	37.6
Workpapers belonging to this Category:							
2SS013.000 FACILITY OPERATIONS							
Labor	4,388	4,397	4,396	4,396	4,396	4,396	4,396
Non-Labor	19,557	20,557	20,900	20,529	20,407	20,362	20,537
NSE	0	0	0	0	0	0	0
Total	**23,945**	**24,954**	**25,296**	**24,925**	**24,803**	**24,758**	**24,933**
FTE	35.6	35.5	35.5	35.5	35.5	35.5	35.5
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2SS014.000 SCG RENTS							
Labor	0	0	0	0	0	0	0
Non-Labor	2,149	663	663	663	663	663	663
NSE	0	1,545	1,607	1,671	1,738	1,808	1,880
Total	**2,149**	**2,208**	**2,270**	**2,334**	**2,401**	**2,471**	**2,543**
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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2SS015.000 SCG CORPORATE REAL ESTATE							
Labor	174	245	312	312	312	312	312
Non-Labor	518	518	518	518	518	518	518
NSE	0	0	0	0	0	0	0
Total	**692**	**763**	**830**	**830**	**830**	**830**	**830**
FTE	1.1	2.1	2.1	2.1	2.1	2.1	2.1
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS013.000 - FACILITY OPERATIONS

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Services
Workpaper: 2SS013.000 - FACILITY OPERATIONS
Unit Measure: FTEs

Activity Description:

Facility Operations is responsible for providing a safe, regulatory-compliant, reliable, and appropriate working environment for employees. Key activities include maintaining safe and Americans with Disabilities Act ("ADA")-compliant access for customers at branch offices; ensuring facility maintenance personnel receive proper training to comply with all applicable codes, standards, and regulations; performing regular preventative maintenance on SoCalGas facilities and grounds to promote energy efficiency, environmental stewardship, and the safety of employees and the public; implementing storm water pollution control measures; and addressing cleanliness of parking areas to mitigate potential storm water runoff and discharge. SoCalGas' service territory spans approximately 20,000 square miles of diverse terrain throughout Central and Southern California, from Visalia to the Mexican border. This workgroup encompasses SoCalGas' non-shared facility operations costs, which include both labor and non-labor expenses necessary to maintain operating bases, branch offices, and multi-use sites.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average is most appropriate forecast method because it accurately reflects the current and forecasted staffing levels required to maintain facility operations.

Non-Labor - 3-YR Average

The cost drivers behind this forecast include non-labor required to manage and support general facility infrastructure, technology, and sustainability initiatives. Non-labor adjustments reflect anticipated increases to in-office presence, resulting in higher costs for janitorial services, utilities, and HVAC maintenance. Additional non-labor components include maintenance for five mobile surveillance units located at regional headquarters, and Facility Condition Assessments scheduled for 2026 through 2028.

NSE - 3-YR Average

N/A

Units - 3-YR Average

Square Footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Services
Workpaper: 2SS013.000 - FACILITY OPERATIONS
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,939	4,451	4,091	4,338	4,388	4,397	4,396	4,396	4,396	4,396	4,396
Non-Labor	20,538	19,625	19,465	19,355	19,557	20,557	20,900	20,529	20,407	20,362	20,537
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**24,477**	**24,076**	**23,556**	**23,693**	**23,945**	**24,954**	**25,296**	**24,925**	**24,803**	**24,758**	**24,933**
FTE	32.1	36.7	33.5	35.9	35.6	35.5	35.5	35.5	35.5	35.5	35.5
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS013.000 - FACILITY 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	4,272	4,272	4,272	4,272	4,272	4,272	125	124	124	124	124	124	4,397	4,396	4,396	4,396	4,396	4,396
NLbr	19,459	19,459	19,459	19,459	19,459	19,459	1,098	1,441	1,070	948	903	1,078	20,557	20,900	20,529	20,407	20,362	20,537
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**23,731**	**23,731**	**23,731**	**23,731**	**23,731**	**23,731**	**1,223**	**1,565**	**1,194**	**1,072**	**1,027**	**1,202**	**24,954**	**25,296**	**24,925**	**24,803**	**24,758**	**24,933**
FTE	35.0	35.0	35.0	35.0	35.0	35.0	0.5	0.5	0.5	0.5	0.5	0.5	35.5	35.5	35.5	35.5	35.5	35.5
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	50	1,098	0	1,148	0.5	0	1-Sided Adj
Explanation:	Additional non-labor funding needed for yearly maintenance for five mobile surveillance units located at regional headquarters, Facility Condition Assessments needed for years 2026-2028, increased in-office presence, and Corporate Branding artwork after remodels. Adding labor for 0.5 FTE and 1/2 salary for a project specialist on the Capital Projects team to conduct project scheduling.						
2026	75	0	0	75	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	**125**	**1,098**	**0**	**1,223**	**0.5**	0	
2027	50	1,441	0	1,491	0.5	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS013.000 - FACILITY OPERATIONS
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation:	Additional non-labor funding needed for yearly maintenance for five mobile surveillance units located at regional headquarters, Facility Condition Assessments needed for years 2026-2028, increased in-office presence, and Corporate Branding artwork after remodels. Adding labor for 0.5 FTE and 1/2 salary for a project specialist on the Capital Projects team to conduct project scheduling.						
2027	74	0	0	74	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	**124**	**1,441**	**0**	**1,565**	**0.5**	0	
2028	50	1,070	0	1,120	0.5	0	1-Sided Adj
Explanation:	Additional non-labor funding needed for yearly maintenance for five mobile surveillance units located at regional headquarters, Facility Condition Assessments needed for years 2026-2028, increased in-office presence, and Corporate Branding artwork after remodels. Adding labor for 0.5 FTE and 1/2 salary for a project specialist on the Capital Projects team to conduct project scheduling.						
2028	74	0	0	74	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**	**1,070**	**0**	**1,194**	**0.5**	0	
2029	50	948	0	998	0.5	0	1-Sided Adj
Explanation:	Additional non-labor funding needed for yearly maintenance for five mobile surveillance units located at regional headquarters, increased in-office presence, and Corporate Branding artwork after remodels. Adding labor for 0.5 FTE and 1/2 salary for a project specialist on the Capital Projects team to conduct project scheduling.						
2029	74	0	0	74	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS013.000 - FACILITY OPERATIONS
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	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	**124**	**948**	**0**	**1,072**	**0.5**	0	
2030	50	903	0	953	0.5	0	1-Sided Adj
Explanation:	Additional non-labor funding needed for yearly maintenance for five mobile surveillance units located at regional headquarters, increased in-office presence, and Corporate Branding artwork after remodels. Adding labor for 0.5 FTE and 1/2 salary for a project specialist on the Capital Projects team to conduct project scheduling.						
2030	74	0	0	74	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**	**903**	**0**	**1,027**	**0.5**	0	
2031	50	1,078	0	1,128	0.5	0	1-Sided Adj
Explanation:	Additional non-labor funding needed for yearly maintenance for five mobile surveillance units located at regional headquarters, increased in-office presence, and Corporate Branding artwork after remodels. Adding labor for 0.5 FTE and 1/2 salary for a project specialist on the Capital Projects team to conduct project scheduling.						
2031	74	0	0	74	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**	**1,078**	**0**	**1,202**	**0.5**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS013.000 - FACILITY OPERATIONS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,881	3,399	3,269	3,582	3,729
Non-Labor	16,819	18,204	18,534	18,828	19,557
NSE	0	0	0	0	0
Total	**19,700**	**21,603**	**21,803**	**22,410**	**23,286**
FTE	27.0	31.0	28.6	30.6	29.9
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	170	-18	0	0	0
NSE	0	0	0	0	0
Total	**170**	**-18**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	2,881	3,399	3,269	3,582	3,729
Non-Labor	16,989	18,187	18,534	18,828	19,557
NSE	0	0	0	0	0
Total	**19,870**	**21,585**	**21,803**	**22,410**	**23,286**
FTE	27.0	31.0	28.6	30.6	29.9
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	508	574	519	575	659

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS013.000 - FACILITY 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	**508**	**574**	**519**	**575**	**659**
FTE	5.1	5.7	4.9	5.3	5.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	549	478	303	181	0
Non-Labor	3,549	1,439	930	526	0
NSE	0	0	0	0	0
Total	**4,098**	**1,917**	**1,234**	**707**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,939	4,451	4,091	4,338	4,388
Non-Labor	20,538	19,625	19,465	19,355	19,557
NSE	0	0	0	0	0
Total	**24,477**	**24,076**	**23,556**	**23,693**	**23,945**
FTE	32.1	36.7	33.5	35.9	35.6
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS013.000 - FACILITY 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	0
Non-Labor	170	-18	0	0	0
NSE	0	0	0	0	0
Total	**170**	**-18**	**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	0	170	0	0.0	0	CCTR Transf From 2200-2246.000
Explanation:	Transfer costs for Facility Condition assessments to Facility Operations from Fleet Services					
2021 Total	**0**	**170**	**0**	**0.0**	0	
2022	0	-18	0	0.0	0	CCTR Transf From 2200-2246.000
Explanation:	Transfer costs for Facility Condition assessments to Facility Operations from Fleet Services					
2022 Total	**0**	**-18**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS013.000 - FACILITY OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS014.000 - SCG RENTS

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Services
Workpaper: 2SS014.000 - SCG RENTS
Unit Measure:

Activity Description:

Costs in this cost center include the leasing costs for 36 branch office payment offices (which provide SoCalGas's customers the ability to pay their utility bill in person), parking lots (needed for overflow parking at SoCalGas facilities where parking is insufficient), and commercial owners' association fees. The majority of these costs are for the branch offices, which include rent, operating expenses and property taxes.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

N/A

NSE - Base YR Rec

The forecast method developed for this cost category is base year. This methodology is most appropriate because lease commitments are generally contractually predetermined, and costs incurred in 2025 are an accurate baseline for anticipated future costs. The forecast was subsequently adjusted by 3% annual escalations to reflect the predetermined lease costs.

Units - Base YR Rec

Square footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Services
Workpaper: 2SS014.000 - SCG RENTS
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	2,769	2,622	2,631	2,648	2,149	663	663	663	663	663	663
NSE	0	0	0	0	0	1,545	1,607	1,671	1,738	1,808	1,880
Total	**2,769**	**2,622**	**2,631**	**2,648**	**2,149**	**2,208**	**2,270**	**2,334**	**2,401**	**2,471**	**2,543**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS014.000 - SCG RENTS
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	2,149	2,149	2,149	2,149	2,149	2,149	-1,486	-1,486	-1,486	-1,486	-1,486	-1,486	663	663	663	663	663	663
NSE	0	0	0	0	0	0	1,545	1,607	1,671	1,738	1,808	1,880	1,545	1,607	1,671	1,738	1,808	1,880
Total	**2,149**	**2,149**	**2,149**	**2,149**	**2,149**	**2,149**	**59**	**121**	**185**	**252**	**322**	**394**	**2,208**	**2,270**	**2,334**	**2,401**	**2,471**	**2,543**
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	-1,486	1,545	59	0.0	0	1-Sided Adj
Explanation:	To add a 3% NSE to reflect contractual obligations and adjust corrected non-labor total of 1,486.						
2026 Total	**0**	**-1,486**	**1,545**	**59**	**0.0**	0	
2027	0	-1,486	1,607	121	0.0	0	1-Sided Adj
Explanation:	To add a 3% NSE to reflect contractual obligations and adjust corrected non-labor total of 1,486.						
2027 Total	**0**	**-1,486**	**1,607**	**121**	**0.0**	0	
2028	0	-1,486	1,671	185	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS014.000 - SCG RENTS
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	To add a 3% NSE to reflect contractual obligations and adjust corrected non-labor total of 1,486.						
2028 Total	**0**	**-1,486**	**1,671**	**185**	**0.0**	0	
2029	0	-1,486	1,738	252	0.0	0	1-Sided Adj
Explanation:	To add a 3% NSE to reflect contractual obligations and adjust corrected non-labor total of 1,486.						
2029 Total	**0**	**-1,486**	**1,738**	**252**	**0.0**	0	
2030	0	-1,486	1,808	322	0.0	0	1-Sided Adj
Explanation:	To add a 3% NSE to reflect contractual obligations and adjust corrected non-labor total of 1,486.						
2030 Total	**0**	**-1,486**	**1,808**	**322**	**0.0**	0	
2031	0	-1,486	1,880	394	0.0	0	1-Sided Adj
Explanation:	To add a 3% NSE to reflect contractual obligations and adjust corrected non-labor total of 1,486.						
2031 Total	**0**	**-1,486**	**1,880**	**394**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS014.000 - SCG RENTS
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	2,290	2,430	2,506	2,576	2,149
NSE	0	0	0	0	0
Total	**2,290**	**2,430**	**2,506**	**2,576**	**2,149**
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	2,290	2,430	2,506	2,576	2,149
NSE	0	0	0	0	0
Total	**2,290**	**2,430**	**2,506**	**2,576**	**2,149**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS014.000 - SCG RENTS
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	478	192	126	72	0
NSE	0	0	0	0	0
Total	**478**	**192**	**126**	**72**	**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	2,769	2,622	2,631	2,648	2,149
NSE	0	0	0	0	0
Total	**2,769**	**2,622**	**2,631**	**2,648**	**2,149**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS014.000 - SCG RENTS
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	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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS015.000 - SCG CORPORATE REAL ESTATE

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Services
Workpaper: 2SS015.000 - SCG CORPORATE REAL ESTATE
Unit Measure: FTEs

Activity Description:

This cost center includes costs associated with the labor for the Real Estate department to manage the real estate portfolio, including the various leased and fee-owned properties. Non-labor costs include annual professional licenses, consulting services for large projects, and contract labor to aid the Real Estate department in the management of its operation.

Forecast Explanations:

Labor - Base YR Rec

A Base Year forecast methodology is the most accurate methodology as staffing levels have fluctuated over the course of the last 2 years. Base year staffing levels are expected to remain constant.

Non-Labor - Base YR Rec

The cost drivers include the labor required for SoCalGas's Real Estate Department and non-labor consulting services. This area oversees and manages the acquisition and disposition of fee-owned property along with portfolio and occupancy planning, and project management required to support SoCalGas's transition from an unassigned seating model to assigned seating. Additionally, contracted services are used for the administration of approximately 100 leases, which include branch office and telecommunication leases and the SoCalGas headquarters lease, management of SoCalGas's real estate database, Sarbanes-Oxley reporting and compliance, maintenance of SoCalGas revenue licenses, and compliance with the Company's document retention policy.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Services
Workpaper: 2SS015.000 - SCG CORPORATE REAL ESTATE
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	282	242	274	189	174	245	312	312	312	312	312
Non-Labor	369	468	319	503	518	518	518	518	518	518	518
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**650**	**710**	**594**	**692**	**692**	**763**	**830**	**830**	**830**	**830**	**830**
FTE	2.1	1.3	2.1	1.2	1.1	2.1	2.1	2.1	2.1	2.1	2.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS015.000 - SCG CORPORATE REAL ESTATE
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	174	174	174	174	174	174	71	138	138	138	138	138	245	312	312	312	312	312
NLbr	518	518	518	518	518	518	0	0	0	0	0	0	518	518	518	518	518	518
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**692**	**692**	**692**	**692**	**692**	**692**	**71**	**138**	**138**	**138**	**138**	**138**	**763**	**830**	**830**	**830**	**830**	**830**
FTE	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	2.1	2.1	2.1	2.1	2.1	2.1
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	67	0	0	67	1.0	0	1-Sided Adj
Explanation:	Adjustment reflects 1 additional FTE (Advisor) to support shift in workplace model from desk sharing to assigned seating, staring mid-2026.						
2026	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**71**	**0**	**0**	**71**	**1.0**	0	
2027	133	0	0	133	1.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS015.000 - SCG CORPORATE REAL ESTATE
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:	Adjustment reflects 1 additional FTE (Advisor) to support shift in workplace model from desk sharing to assigned seating.						
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	**138**	**0**	**0**	**138**	**1.0**	0	
2028	133	0	0	133	1.0	0	1-Sided Adj
Explanation:	Adjustment reflects 1 additional FTE (Advisor) to support shift in workplace model from desk sharing to assigned seating.						
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	**138**	**0**	**0**	**138**	**1.0**	0	
2029	133	0	0	133	1.0	0	1-Sided Adj
Explanation:	Adjustment reflects 1 additional FTE (Advisor) to support shift in workplace model from desk sharing to assigned seating.						
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	**138**	**0**	**0**	**138**	**1.0**	0	
2030	133	0	0	133	1.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS015.000 - SCG CORPORATE REAL ESTATE
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:	Adjustment reflects 1 additional FTE (Advisor) to support shift in workplace model from desk sharing to assigned seating.						
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	**138**	**0**	**0**	**138**	**1.0**	0	
2031	133	0	0	133	1.0	0	1-Sided Adj
Explanation:	Adjustment reflects 1 additional FTE (Advisor) to support shift in workplace model from desk sharing to assigned seating.						
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	**138**	**0**	**0**	**138**	**1.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS015.000 - SCG CORPORATE REAL ESTATE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	206	185	219	156	148
Non-Labor	305	434	304	489	518
NSE	0	0	0	0	0
Total	**511**	**618**	**523**	**646**	**666**
FTE	1.8	1.1	1.8	1.0	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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	206	185	219	156	148
Non-Labor	305	434	304	489	518
NSE	0	0	0	0	0
Total	**511**	**618**	**523**	**646**	**666**
FTE	1.8	1.1	1.8	1.0	0.9
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	36	31	35	25	26

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS015.000 - SCG CORPORATE REAL ESTATE
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	**36**	**31**	**35**	**25**	**26**
FTE	0.3	0.2	0.3	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	39	26	20	8	0
Non-Labor	64	34	15	14	0
NSE	0	0	0	0	0
Total	**103**	**60**	**36**	**22**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	282	242	274	189	174
Non-Labor	369	468	319	503	518
NSE	0	0	0	0	0
Total	**650**	**710**	**594**	**692**	**692**
FTE	2.1	1.3	2.1	1.2	1.1
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Services
Workpaper: 2SS015.000 - SCG CORPORATE REAL ESTATE
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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Workpaper: VARIOUS

Summary for Category: B. Supply Chain Management

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	19,423	19,813	19,812	19,812	19,812	19,812	19,812
Non-Labor	12,500	15,089	15,089	15,089	15,089	15,089	15,089
NSE	0	0	0	0	0	0	0
Total	**31,923**	**34,902**	**34,901**	**34,901**	**34,901**	**34,901**	**34,901**
FTE	164.5	166.2	166.2	166.2	166.2	166.2	166.2
Workpapers belonging to this Category:							
2SS006.000 INVENTORY AND LOGISTICS							
Labor	9,839	9,700	9,700	9,700	9,700	9,700	9,700
Non-Labor	6,759	7,804	7,804	7,804	7,804	7,804	7,804
NSE	0	0	0	0	0	0	0
Total	**16,598**	**17,504**	**17,504**	**17,504**	**17,504**	**17,504**	**17,504**
FTE	94.2	92.2	92.2	92.2	92.2	92.2	92.2
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2SS007.000 FABRICATION & TOOL REPAIR							
Labor	1,250	1,388	1,387	1,387	1,387	1,387	1,387
Non-Labor	1,001	1,302	1,302	1,302	1,302	1,302	1,302
NSE	0	0	0	0	0	0	0
Total	**2,251**	**2,690**	**2,689**	**2,689**	**2,689**	**2,689**	**2,689**
FTE	10.2	11.4	11.4	11.4	11.4	11.4	11.4
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2SS008.000 SUPPLY MANAGEMENT							
Labor	6,051	6,136	6,136	6,136	6,136	6,136	6,136
Non-Labor	1,055	1,417	1,417	1,417	1,417	1,417	1,417
NSE	0	0	0	0	0	0	0
Total	**7,106**	**7,553**	**7,553**	**7,553**	**7,553**	**7,553**	**7,553**
FTE	43.9	44.2	44.2	44.2	44.2	44.2	44.2
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2SS009.000 OFFICE SERVICES							
Labor	0	0	0	0	0	0	0
Non-Labor	1,924	2,102	2,102	2,102	2,102	2,102	2,102
NSE	0	0	0	0	0	0	0
Total	**1,924**	**2,102**	**2,102**	**2,102**	**2,102**	**2,102**	**2,102**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Other							
Units	0	0	0	0	0	0	0
2SS010.000 SUPPLIER DIVERSITY							
Labor	491	661	661	661	661	661	661
Non-Labor	304	520	520	520	520	520	520
NSE	0	0	0	0	0	0	0
Total	**795**	**1,181**	**1,181**	**1,181**	**1,181**	**1,181**	**1,181**
FTE	3.7	4.7	4.7	4.7	4.7	4.7	4.7
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Workpaper: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2SS012.000 SUPPLY CHAIN & SUPPORT SERVICES PIO							
Labor	1,792	1,928	1,928	1,928	1,928	1,928	1,928
Non-Labor	1,457	1,944	1,944	1,944	1,944	1,944	1,944
NSE	0	0	0	0	0	0	0
Total	**3,249**	**3,872**	**3,872**	**3,872**	**3,872**	**3,872**	**3,872**
FTE	12.5	13.7	13.7	13.7	13.7	13.7	13.7
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS006.000 - INVENTORY AND LOGISTICS

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS006.000 - INVENTORY AND LOGISTICS
Unit Measure: FTEs

Activity Description:

Inventory and Logistics maintains inventory levels to support day-to-day field operations. This is accomplished through timely and accurate ordering, receiving, issuing materials and supplies, and periodic physical inventory counts. In addition, Inventory and Logistics provides many essential support services including the daily loading and unloading of materials for both Company and contractor crews, emergency response support for service restoration, coordination of tool ordering and repairs, management of hazardous waste shipments, and oversight of surplus and removed materials. Inventory and Logistics employees serve as the primary interface with internal end users and are responsible for providing field operations with timely access to required materials.
Inventory and Logistics is responsible for maintaining adequate warehouse inventories of both unrestricted stock and emergency stock to support safe and reliable operations. Unrestricted stock levels are forecasted based on known operational requirements and historical usage patterns, while emergency stock levels are forecasted based on historical data and assessed needs at specific locations. Inventory requirements are further driven by operational factors across SoCalGas's service territory, including forecasts for new customer connections, planned infrastructure upgrades to support system safety and reliability, expected activity associated with integrity management programs, and emergency system repairs.

Forecast Explanations:

Labor - 3-YR Average

The 3-year average forecasting methodology was used as the 2023 through 2025 recorded costs most accurately reflect the expected staffing levels to operate this area. Cost drivers include warehouse personnel that support materials movement for capital, and maintenance operations as well as improvements for material traceability and compliance activity monitoring. Recorded costs include salaries and wages for the Manager of Inventory & Logistics, Material Planning and Purchasing, Inbound and Outbound Operations, Logistics, and High-Pressure Materials.

Non-Labor - 3-YR Average

The 3-year average forecasting methodology was used as the 2023 through 2025 recorded costs most accurately reflect the expected non-labor requirements to operate this area. Cost drivers for this area include upward pressures due to increases of the Company's projects to improve aging infrastructure, support system expansion, and comply with regulatory and environmental requirements. Recorded costs include expenses incurred to accomplish the timely and accurate ordering, receiving, and issuing of materials and supplies. This includes periodic physical inventory counts, daily loading and unloading of materials, and other ancillary services.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS006.000 - INVENTORY AND LOGISTICS
Unit Measure: FTEs

NSE - 3-YR Average

Not applicable

Units - 3-YR Average

FTE

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	9,555	9,439	9,358	9,410	9,839	9,699	9,699	9,699	9,699	9,699	9,699
Non-Labor	11,483	11,859	8,418	8,234	6,759	7,804	7,804	7,804	7,804	7,804	7,804
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**21,037**	**21,297**	**17,775**	**17,643**	**16,598**	**17,503**	**17,503**	**17,503**	**17,503**	**17,503**	**17,503**
FTE	91.1	91.4	90.8	91.5	94.2	92.2	92.2	92.2	92.2	92.2	92.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS006.000 - INVENTORY AND LOGISTICS
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	9,535	9,535	9,535	9,535	9,535	9,535	164	164	164	164	164	164	9,699	9,699	9,699	9,699	9,699	9,699
NLbr	7,804	7,804	7,804	7,804	7,804	7,804	0	0	0	0	0	0	7,804	7,804	7,804	7,804	7,804	7,804
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**17,339**	**17,339**	**17,339**	**17,339**	**17,339**	**17,339**	**164**	**164**	**164**	**164**	**164**	**164**	**17,503**	**17,503**	**17,503**	**17,503**	**17,503**	**17,503**
FTE	92.2	92.2	92.2	92.2	92.2	92.2	0.0	0.0	0.0	0.0	0.0	0.0	92.2	92.2	92.2	92.2	92.2	92.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	164	0	0	164	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	**164**	**0**	**0**	**164**	**0.0**	0	
2027	164	0	0	164	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	**164**	**0**	**0**	**164**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS006.000 - INVENTORY AND LOGISTICS
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	164	0	0	164	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	**164**	**0**	**0**	**164**	**0.0**	0	
2029	164	0	0	164	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	**164**	**0**	**0**	**164**	**0.0**	0	
2030	164	0	0	164	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	**164**	**0**	**0**	**164**	**0.0**	0	
2031	164	0	0	164	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	**164**	**0**	**0**	**164**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS006.000 - INVENTORY AND LOGISTICS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	6,988	7,207	7,477	7,770	8,362
Non-Labor	9,498	10,989	8,015	8,010	6,759
NSE	0	0	0	0	0
Total	**16,487**	**18,197**	**15,492**	**15,780**	**15,121**
FTE	76.6	77.3	77.7	77.8	79.1
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	6,988	7,207	7,477	7,770	8,362
Non-Labor	9,498	10,989	8,015	8,010	6,759
NSE	0	0	0	0	0
Total	**16,487**	**18,197**	**15,492**	**15,780**	**15,121**
FTE	76.7	77.4	77.7	77.9	79.1
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	1,233	1,217	1,187	1,247	1,478

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS006.000 - INVENTORY AND LOGISTICS
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	**1,233**	**1,217**	**1,187**	**1,247**	**1,478**
FTE	14.4	14.0	13.1	13.6	15.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,333	1,015	693	392	0
Non-Labor	1,984	869	402	224	0
NSE	0	0	0	0	0
Total	**3,317**	**1,884**	**1,096**	**616**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	9,555	9,439	9,358	9,410	9,839
Non-Labor	11,483	11,859	8,418	8,234	6,759
NSE	0	0	0	0	0
Total	**21,037**	**21,297**	**17,775**	**17,643**	**16,598**
FTE	91.1	91.4	90.8	91.5	94.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS006.000 - INVENTORY AND LOGISTICS
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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS007.000 - FABRICATION & TOOL REPAIR

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS007.000 - FABRICATION & TOOL REPAIR
Unit Measure: FTEs

Activity Description:

The Fabrication and Tool Repair Shops provide specialized support to field operations as both a supplier of custom materials and tools and as a service provider in the modification and repair of materials and tools. In particular, the Fabrication department provides the specialized machining and fabrication of tools, materials, and equipment required to support SoCalGas's operations. The Fabrication and Tool Repair department performs the periodic maintenance and repair of the gas handling, electronic, and pneumatic tools. The departments also support the evaluation of new tools.

Forecast Explanations:

Labor - 3-YR Average

The 3-year average forecasting methodology was used as the 2023 through 2025 recorded costs most accurately reflect the expected staffing levels to operate this area. The 3-year average costs include salaries and wages for the Fabrication & Tool Repair Team Lead, Logistics Representatives, Repair Shop Mechanics, Metal Crafters, Welders, Electronic Equipment Technicians, and Administrative Clerks.

Non-Labor - 3-YR Average

The 3-year average forecasting methodology was used as the 2023 through 2025 recorded costs most accurately reflect the expected non-labor requirements to operate this area. Cost drivers for this area consists of labor and rising costs of raw materials associated with fabrication, tool repair, and testing services. The 3-year average costs include tools, machinery, and materials needed for the periodic maintenance and repair of the gas handling, electronic, and pneumatic tools. Furthermore, testing equipment is necessary to support the evaluation of new tools.

NSE - 3-YR Average

Not applicable

Units - 3-YR Average

FTE

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS007.000 - FABRICATION & TOOL REPAIR
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,263	1,429	1,409	1,432	1,250	1,388	1,387	1,387	1,387	1,387	1,387
Non-Labor	1,821	1,597	1,442	1,464	1,001	1,303	1,303	1,303	1,303	1,303	1,303
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,083**	**3,026**	**2,851**	**2,896**	**2,251**	**2,691**	**2,690**	**2,690**	**2,690**	**2,690**	**2,690**
FTE	10.9	11.9	11.9	11.9	10.2	11.4	11.4	11.4	11.4	11.4	11.4
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS007.000 - FABRICATION & TOOL REPAIR
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	1,364	1,364	1,364	1,364	1,364	1,364	24	23	23	23	23	23	1,388	1,387	1,387	1,387	1,387	1,387
NLbr	1,303	1,303	1,303	1,303	1,303	1,303	0	0	0	0	0	0	1,303	1,303	1,303	1,303	1,303	1,303
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,667**	**2,667**	**2,667**	**2,667**	**2,667**	**2,667**	**24**	**23**	**23**	**23**	**23**	**23**	**2,691**	**2,690**	**2,690**	**2,690**	**2,690**	**2,690**
FTE	11.4	11.4	11.4	11.4	11.4	11.4	0.0	0.0	0.0	0.0	0.0	0.0	11.4	11.4	11.4	11.4	11.4	11.4
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
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	**24**	**0**	**0**	**24**	**0.0**	0	
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	**23**	**0**	**0**	**23**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS007.000 - FABRICATION & TOOL REPAIR
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
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	**23**	**0**	**0**	**23**	**0.0**	0	
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	**23**	**0**	**0**	**23**	**0.0**	0	
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	**23**	**0**	**0**	**23**	**0.0**	0	
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	**23**	**0**	**0**	**23**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS007.000 - FABRICATION & TOOL REPAIR
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	923	1,091	1,126	1,182	1,063
Non-Labor	1,506	1,480	1,373	1,425	1,001
NSE	0	0	0	0	0
Total	**2,429**	**2,571**	**2,499**	**2,607**	**2,063**
FTE	9.1	10.1	10.2	10.2	8.6
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	923	1,091	1,126	1,182	1,063
Non-Labor	1,506	1,480	1,373	1,425	1,001
NSE	0	0	0	0	0
Total	**2,429**	**2,571**	**2,499**	**2,607**	**2,063**
FTE	9.1	10.1	10.2	10.2	8.6
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	163	184	179	190	188

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS007.000 - FABRICATION & TOOL REPAIR
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	**163**	**184**	**179**	**190**	**188**
FTE	1.8	1.8	1.7	1.7	1.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	176	154	104	60	0
Non-Labor	315	117	69	40	0
NSE	0	0	0	0	0
Total	**491**	**271**	**173**	**100**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,263	1,429	1,409	1,432	1,250
Non-Labor	1,821	1,597	1,442	1,464	1,001
NSE	0	0	0	0	0
Total	**3,083**	**3,026**	**2,851**	**2,896**	**2,251**
FTE	10.9	11.9	11.9	11.9	10.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS007.000 - FABRICATION & TOOL REPAIR
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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS008.000 - SUPPLY MANAGEMENT

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY MANAGEMENT
Unit Measure: FTEs

Activity Description:

Supply Management is responsible for acquiring the goods and services necessary to support company operations efficiently , cost effectively, and in alignment with corporate objectives. The organization develops sourcing strategies, conducts competitive solicitations, negotiates contracts, and manages the full contract lifecycle using structured evaluation criteria and automated compliance tools. It applies industry best practices which includes strategic supplier segmentation, Total Cost of Ownership analysis, limiting single source suppliers, and continuous market benchmarking to deliver long-term, value driven procurement decisions. Operating under a Category Management structure, Supply Management partners with business units and uses market intelligence and supplier performance metrics to drive innovation, transparency, and strong supplier outcomes.
In addition, Supply Management integrates sustainability, regulatory requirements, and enterprise risk into procurement activities through its Sustainability & Compliance function, including supplier risk assessments conducted via a third-party risk management platform and alignment with CPUC RAMP requirements. The organization also supports operational flexibility through oversight of the Contingent Workforce Program , leveraging analytics, market benchmarking, and partnerships with service providers to deliver cost effective talent solutions . Work is organized into specialized portfolios: Gas Construction, Operations Support Services, Major Projects, Strategic Sourcing, Sustainability & Compliance, and Contingent Workforce ensuring category strategies remain aligned with business needs and market conditions .

Forecast Explanations:

Labor - 3-YR Average

Labor costs reflect the three year average of adjusted-recorded expenses from 2023 through 2025. No incremental increases or additional positions are requested for TY 2028. The forecasted labor level represents the staffing needed to maintain current operations and support sourcing strategies, supplier relationship management, compliance activities, and category execution across the portfolios.

Non-Labor - 3-YR Average

The three year average of adjusted recorded non labor costs from 2023–2025 was selected to provide a stable and representative forecast for TY2028, reflecting the tools and support needed to operate effectively in today's more volatile and compliance driven procurement environment .
Main cost drivers include:
(1) Advanced analytics and benchmarking tools that improve visibility into supplier health, cost drivers, and market risks.
(2) Professional training and certifications to maintain sourcing, category management, and contract management capabilities.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY MANAGEMENT
Unit Measure: FTEs

(3) Co sourcing and surge capacity resources, including offshore support, to manage workload peaks and maintain timely execution.

NSE - 3-YR Average

Not applicable

Units - 3-YR Average

FTE

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5,699	5,459	5,863	6,183	6,051	6,137	6,137	6,137	6,137	6,137	6,137
Non-Labor	2,978	2,989	2,037	1,159	1,055	1,416	1,416	1,416	1,416	1,416	1,416
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**8,677**	**8,448**	**7,900**	**7,342**	**7,106**	**7,553**	**7,553**	**7,553**	**7,553**	**7,553**	**7,553**
FTE	42.2	41.6	43.8	45.0	43.9	44.2	44.2	44.2	44.2	44.2	44.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY 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	6,033	6,033	6,033	6,033	6,033	6,033	104	104	104	104	104	104	6,137	6,137	6,137	6,137	6,137	6,137
NLbr	1,416	1,416	1,416	1,416	1,416	1,416	0	0	0	0	0	0	1,416	1,416	1,416	1,416	1,416	1,416
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**7,449**	**7,449**	**7,449**	**7,449**	**7,449**	**7,449**	**104**	**104**	**104**	**104**	**104**	**104**	**7,553**	**7,553**	**7,553**	**7,553**	**7,553**	**7,553**
FTE	44.2	44.2	44.2	44.2	44.2	44.2	0.0	0.0	0.0	0.0	0.0	0.0	44.2	44.2	44.2	44.2	44.2	44.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	104	0	0	104	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**104**	**0**	**0**	**104**	**0.0**	0	
2027	104	0	0	104	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	**104**	**0**	**0**	**104**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY MANAGEMENT
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	104	0	0	104	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**	**0**	**0**	**104**	**0.0**	0	
2029	104	0	0	104	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**	**0**	**0**	**104**	**0.0**	0	
2030	104	0	0	104	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**	**0**	**0**	**104**	**0.0**	0	
2031	104	0	0	104	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**	**0**	**0**	**104**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	3,763	3,910	4,413	4,817	4,730
Non-Labor	2,244	2,760	1,930	1,113	1,036
NSE	0	0	0	0	0
Total	**6,007**	**6,670**	**6,342**	**5,930**	**5,766**
FTE	34.4	34.2	36.4	37.3	35.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	405	258	272	289	413
Non-Labor	220	10	10	14	19
NSE	0	0	0	0	0
Total	**625**	**269**	**282**	**304**	**431**
FTE	1.1	1.0	1.0	1.0	1.1
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	4,168	4,168	4,685	5,106	5,142
Non-Labor	2,464	2,770	1,940	1,127	1,055
NSE	0	0	0	0	0
Total	**6,632**	**6,938**	**6,625**	**6,233**	**6,197**
FTE	35.5	35.2	37.4	38.3	36.9
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	736	704	744	819	909

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY 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	**736**	**704**	**744**	**819**	**909**
FTE	6.7	6.4	6.4	6.7	7.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	795	587	434	258	0
Non-Labor	515	219	97	32	0
NSE	0	0	0	0	0
Total	**1,310**	**806**	**532**	**289**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	5,699	5,459	5,863	6,183	6,051
Non-Labor	2,978	2,989	2,037	1,159	1,055
NSE	0	0	0	0	0
Total	**8,677**	**8,448**	**7,900**	**7,342**	**7,106**
FTE	42.2	41.6	43.8	45.0	43.9
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	405	258	272	289	413
Non-Labor	220	10	10	14	19
NSE	0	0	0	0	0
Total	**625**	**269**	**282**	**304**	**431**
FTE	1.1	1.0	1.0	1.0	1.1
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	1	33	0	0.0	0	CCTR Transf From 2200-2517.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2021	404	187	0	1.1	0	CCTR Transf From 2200-2562.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2021 Total	**405**	**220**	**0**	**1.1**	0	
2022	0	0	0	0.0	0	CCTR Transf From 2200-2517.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2022	258	10	0	1.0	0	CCTR Transf From 2200-2562.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2022 Total	**258**	**10**	**0**	**1.0**	0	
2023	0	0	0	0.0	0	CCTR Transf From 2200-2517.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2023	272	10	0	1.0	0	CCTR Transf From 2200-2562.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2023 Total	**272**	**10**	**0**	**1.0**	0	
2024	0	0	0	0.0	0	CCTR Transf From 2200-2517.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2024	289	14	0	1.0	0	CCTR Transf From 2200-2562.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS008.000 - SUPPLY MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**289**	**14**	**0**	**1.0**	0	
2025	0	0	0	0.0	0	CCTR Transf From 2200-2517.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2025	413	19	0	1.1	0	CCTR Transf From 2200-2562.000
Explanation:	Transfer Labor and Non Labor cost of VP Supply Chain & Ops Support to Supply Managment workpaper.					
2025 Total	**413**	**19**	**0**	**1.1**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS009.000 - OFFICE SERVICES

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS009.000 - OFFICE SERVICES
Unit Measure: Other

Activity Description:

Document management, courier service, mail and postage costs, and copy services are provided by a third-party contractor. Although SDG&E manages the contract for SoCalGas and Corporate Center, services provided for SoCalGas are directly charged back based on usage. One of the primary services provided by the third-party contractor is courier and mail services throughout the SoCalGas service territory.

Forecast Explanations:

Labor - 3-YR Average

Not applicable

Non-Labor - 3-YR Average

The 3-yer average forecasting methodology was used as the 2023 through 2025 recorded costs most accurately reflect the expected non- labor requirements to operate this area. The cost drivers consist of the following costs: Mail, Copy Centers, and Postage Costs for U.S. Mail, interoffice mail, couriers, mass mailings, three copy centers, and over 500 convenience multi-functional copier/fax/printer machines. Travel Agency and Management Forms and Stationery Interoffice forms, customer materials, letterhead, business cards, and stationery. Archives and Records Management Costs for Offsite storage of records , retention policy, retention schedules, data management, and shredding services. Courier Service provides pick-up and delivery service for intercompany mail throughout SoCalGas's territory .

NSE - 3-YR Average

Not applicable

Units - 3-YR Average

Not applicable

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS009.000 - OFFICE SERVICES
Unit Measure: Other

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	2,619	2,579	2,223	2,160	1,924	2,102	2,102	2,102	2,102	2,102	2,102
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,619**	**2,579**	**2,223**	**2,160**	**1,924**	**2,102**	**2,102**	**2,102**	**2,102**	**2,102**	**2,102**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS009.000 - OFFICE SERVICES
Unit Measure: Other

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	2,102	2,102	2,102	2,102	2,102	2,102	0	0	0	0	0	0	2,102	2,102	2,102	2,102	2,102	2,102
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,102**	**2,102**	**2,102**	**2,102**	**2,102**	**2,102**	**0**	**0**	**0**	**0**	**0**	**0**	**2,102**	**2,102**	**2,102**	**2,102**	**2,102**	**2,102**
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

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS009.000 - OFFICE SERVICES
Unit Measure: Other

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	2,166	2,390	2,117	2,102	1,924
NSE	0	0	0	0	0
Total	**2,166**	**2,390**	**2,117**	**2,102**	**1,924**
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	2,166	2,390	2,117	2,102	1,924
NSE	0	0	0	0	0
Total	**2,166**	**2,390**	**2,117**	**2,102**	**1,924**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS009.000 - OFFICE SERVICES
Unit Measure: Other

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	453	189	106	59	0
NSE	0	0	0	0	0
Total	**453**	**189**	**106**	**59**	**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	2,619	2,579	2,223	2,160	1,924
NSE	0	0	0	0	0
Total	**2,619**	**2,579**	**2,223**	**2,160**	**1,924**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS009.000 - OFFICE SERVICES
Unit Measure: Other

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS010.000 - SUPPLIER DIVERSITY

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS010.000 - SUPPLIER DIVERSITY
Unit Measure: FTEs

Activity Description:

The Supplier Diversity organization oversees the Company's Supplier Diversity Program, conducting outreach efforts with women, minority, disabled veteran, lesbian, gay, bi-sexual and transgender, persons with disabilities owned business enterprises (collectively, diverse suppliers) and facilitating compliance with General Order (GO) 156, which establishes minimum supplier diversity participation targets totaling 23% for regulated utilities.

GO 156 specifically requires utilities to:

- Provide an appropriately sized staff to oversee diverse supplier program guidance and implement program requirements
- Set substantial and verifiable goals for each major product and service category providing opportunities for procurement
- Implement an outreach program to inform and recruit diverse suppliers to compete for procurement contracts
- Establish and maintain a subcontracting program to encourage its prime contractors to work with diverse supplier subcontractors
- Participate in the CPUC Supplier Clearinghouse that audits and verifies the status of diverse suppliers and contractors

The Supplier Clearinghouse also maintains a database of verified diverse suppliers for the CPUC and participating utilities. Consistent with CPUC Resolution M-4880, SoCalGas is responsible for paying its allocated share of Supplier Clearinghouse operating costs.

The Supplier Diversity organization facilitates SoCalGas's compliance with the GO 156 target of 23% spend with diverse suppliers and the Company has surpassed the CPUC goal for the past 32 years.

Forecast Explanations:

Labor - 3-YR Average

For Test Year (TY) 2028, the forecast is based on a three-year average of recorded costs from 2023 through 2025 and most accurately reflects the expected staffing levels to operate this area. Cost drivers are driven by our overall supplier diversity program, which includes outreach, technical assistance, consulting, recruiting, and bidding opportunities for the diversity, equity, and inclusion enterprises. A five-year average was not used because it would incorporate costs associated with COVID-related challenges, which are not indicative of ongoing program requirements. Similarly, using a 2025 base year alone would understate costs due to temporary reductions in that year. The three-year average of recorded costs includes salaries for one Supplier Diversity Manager, three Project Managers, one Business Analyst, and administrative support.

Non-Labor - 3-YR Average

For Test Year (TY) 2028, the forecast is based on a three-year average of recorded costs from 2023 through 2025 and most accurately reflects

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS010.000 - SUPPLIER DIVERSITY
Unit Measure: FTEs

the expected non-labor requirements to operate this area. Cost drivers are driven by our overall supplier diversity program, which includes outreach, technical assistance, consulting, recruiting, and bidding opportunities for the diversity, equity, and inclusion enterprises. The three-year average of recorded costs includes outreach programs, technical assistance, workshops, training sessions, travel for advocacy events, technology systems for reporting and compliance, and CPUC Supplier Clearinghouse fees.

NSE - 3-YR Average

Not Applicable

Units - 3-YR Average

FTE

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	617	638	713	745	491	661	661	661	661	661	661
Non-Labor	480	1,011	436	821	304	520	520	520	520	520	520
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,097**	**1,649**	**1,149**	**1,566**	**794**	**1,181**	**1,181**	**1,181**	**1,181**	**1,181**	**1,181**
FTE	4.6	4.7	5.1	5.3	3.7	4.7	4.7	4.7	4.7	4.7	4.7
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS010.000 - SUPPLIER DIVERSITY
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	650	650	650	650	650	650	11	11	11	11	11	11	661	661	661	661	661	661
NLbr	520	520	520	520	520	520	0	0	0	0	0	0	520	520	520	520	520	520
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,170**	**1,170**	**1,170**	**1,170**	**1,170**	**1,170**	**11**	**11**	**11**	**11**	**11**	**11**	**1,181**	**1,181**	**1,181**	**1,181**	**1,181**	**1,181**
FTE	4.7	4.7	4.7	4.7	4.7	4.7	0.0	0.0	0.0	0.0	0.0	0.0	4.7	4.7	4.7	4.7	4.7	4.7
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	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	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.						
2027 Total	**11**	**0**	**0**	**11**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS010.000 - SUPPLIER DIVERSITY
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	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.						
2028 Total	**11**	**0**	**0**	**11**	**0.0**	0	
2029	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.						
2029 Total	**11**	**0**	**0**	**11**	**0.0**	0	
2030	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.						
2030 Total	**11**	**0**	**0**	**11**	**0.0**	0	
2031	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.						
2031 Total	**11**	**0**	**0**	**11**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS010.000 - SUPPLIER DIVERSITY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	451	487	569	615	417
Non-Labor	397	937	416	799	304
NSE	0	0	0	0	0
Total	**848**	**1,424**	**985**	**1,414**	**721**
FTE	3.9	4.0	4.4	4.5	3.1
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	451	487	569	615	417
Non-Labor	397	937	416	799	304
NSE	0	0	0	0	0
Total	**848**	**1,424**	**985**	**1,414**	**721**
FTE	3.9	4.0	4.4	4.5	3.1
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	80	82	90	99	74

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS010.000 - SUPPLIER DIVERSITY
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**	**82**	**90**	**99**	**74**
FTE	0.7	0.7	0.7	0.8	0.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	86	69	53	31	0
Non-Labor	83	74	21	22	0
NSE	0	0	0	0	0
Total	**169**	**143**	**74**	**53**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	617	638	713	745	491
Non-Labor	480	1,011	436	821	304
NSE	0	0	0	0	0
Total	**1,097**	**1,649**	**1,149**	**1,566**	**794**
FTE	4.6	4.7	5.1	5.3	3.7
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS010.000 - SUPPLIER DIVERSITY
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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO
Unit Measure: FTEs

Activity Description:

The Supply Chain & Support Services Project Implementation Office (PIO) provide support services to optimize performance and analysis for Supply Management, Logistics, Supplier Diversity, Fleet and Facility services departments. The function of this group is to maintain and deliver successful adoption of business applications suites for Supply Management, Warehouse & Logistics, Supplier Diversity and Fleet & Facility services departments. The Supply Chain & Support Services PIO team drives continuous improvement through system upgrades and supports the implementation of new applications to support Supply Management's and Support Service's goals of being best in class . The PIO in this area provides key oversight body for specific enterprise-wide initiatives such as risk management through policy and training. The PIO provides data reporting, analytics and modeling for Supply Chain and Support Services. The PIO, a highly specialized team that manages mid-to-large size projects and programs for the Supply Management, Warehouse & Logistics, Fleet and Facility departments all under the Supply Chain and Support Service organization.

Forecast Explanations:

Labor - 3-YR Average

The 3-year average forecasting methodology was used as the 2023 through 2025 recorded costs most accurately reflect the expected staffing levels to operate this area. Incremental cost drivers include support staff for project planning and implementation , source-to-pay system expansion, data reporting and analytics, portfolio planning and execution, change management, and sustainability and risk policy management and training. The 3-year average costs include salaries for the Director of SC & SS PIO, PIO group, Business Intelligence team, Business Applications Support, Sustainability Policy, Compliance, and Continuous Improvement and Training personnel.

Non-Labor - 3-YR Average

The 3-year average forecasting methodology was used as the 2023 through 2025 recorded costs most accurately reflect the expected non-labor requirements to operate this area. The cost drivers are associated with services provided to develop and deliver compliance policy, create, and maintain data analytics and reporting, optimize project management performance, and support change management. The 3-year average costs include business unit training and seminars, computer equipment, reporting software, office equipment, relocating costs, travel and expenses, certification fees, and consulting expenses.

NSE - 3-YR Average

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub 1. Supply Chain Management
Workpaper: 2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO
Unit Measure: FTEs

Not Applicable

Units - 3-YR Average

FTE

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,607	2,771	2,101	1,792	1,792	1,929	1,929	1,929	1,929	1,929	1,929
Non-Labor	3,203	2,526	2,155	2,219	1,457	1,944	1,944	1,944	1,944	1,944	1,944
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**5,810**	**5,297**	**4,256**	**4,011**	**3,249**	**3,873**	**3,873**	**3,873**	**3,873**	**3,873**	**3,873**
FTE	21.2	21.4	15.9	12.6	12.5	13.7	13.7	13.7	13.7	13.7	13.7
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO
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	1,896	1,896	1,896	1,896	1,896	1,896	33	33	33	33	33	33	1,929	1,929	1,929	1,929	1,929	1,929
NLbr	1,944	1,944	1,944	1,944	1,944	1,944	0	0	0	0	0	0	1,944	1,944	1,944	1,944	1,944	1,944
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,840**	**3,840**	**3,840**	**3,840**	**3,840**	**3,840**	**33**	**33**	**33**	**33**	**33**	**33**	**3,873**	**3,873**	**3,873**	**3,873**	**3,873**	**3,873**
FTE	13.7	13.7	13.7	13.7	13.7	13.7	0.0	0.0	0.0	0.0	0.0	0.0	13.7	13.7	13.7	13.7	13.7	13.7
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	33	0	0	33	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	**33**	**0**	**0**	**33**	**0.0**	0	
2027	33	0	0	33	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	**33**	**0**	**0**	**33**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	33	0	0	33	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	**33**	**0**	**0**	**33**	**0.0**	0	
2029	33	0	0	33	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	**33**	**0**	**0**	**33**	**0.0**	0	
2030	33	0	0	33	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	**33**	**0**	**0**	**33**	**0.0**	0	
2031	33	0	0	33	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	**33**	**0**	**0**	**33**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,907	2,116	1,679	1,480	1,523
Non-Labor	2,649	2,341	2,052	2,159	1,452
NSE	0	0	0	0	0
Total	**4,556**	**4,457**	**3,731**	**3,638**	**2,975**
FTE	17.9	18.1	13.5	10.7	10.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	5
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**5**
FTE	0.0	0.0	0.0	0.0	-0.1
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	1,907	2,116	1,679	1,480	1,523
Non-Labor	2,649	2,341	2,052	2,159	1,457
NSE	0	0	0	0	0
Total	**4,556**	**4,457**	**3,731**	**3,638**	**2,980**
FTE	17.8	18.1	13.6	10.7	10.5
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	337	357	267	237	269

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO
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**	**357**	**267**	**237**	**269**
FTE	3.4	3.3	2.3	1.9	2.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	364	298	156	75	0
Non-Labor	553	185	103	60	0
NSE	0	0	0	0	0
Total	**917**	**483**	**259**	**135**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,607	2,771	2,101	1,792	1,792
Non-Labor	3,203	2,526	2,155	2,219	1,457
NSE	0	0	0	0	0
Total	**5,810**	**5,297**	**4,256**	**4,011**	**3,249**
FTE	21.2	21.4	15.9	12.6	12.5
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO
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	5
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**5**
FTE	0.0	0.0	0.0	0.0	-0.1
Units	0	0	0	0	0

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	5	0	-0.1	0	CCTR Transf From 2200-0005.000

Explanation: 2-sided adjustment to transfer costs to correct cost center in 2200-SMSS. Workpaper 2SS012.000; CC 2200-2573.000.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Supply Chain Management
Category-Sub: 1. Supply Chain Management
Workpaper: 2SS012.000 - SUPPLY CHAIN & SUPPORT SERVICES PIO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**5**	**0**	**-0.1**	0	

Note: Totals may include rounding differences.

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

Summary for Category: C. Fleet Services

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	13,206	13,434	13,433	13,433	13,433	13,433	13,433
Non-Labor	56,539	56,155	59,404	58,125	53,209	48,474	39,154
NSE	0	0	0	0	0	0	0
Total	**69,745**	**69,589**	**72,837**	**71,558**	**66,642**	**61,907**	**52,587**
FTE	108.0	108.0	108.0	108.0	108.0	108.0	108.0
Workpapers belonging to this Category:							
2SS001.001 EXISTING FLEET LEASES & FEES							
Labor	0	0	0	0	0	0	0
Non-Labor	36,897	35,222	33,167	28,560	23,748	18,675	9,623
NSE	0	0	0	0	0	0	0
Total	**36,897**	**35,222**	**33,167**	**28,560**	**23,748**	**18,675**	**9,623**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Vehicles							
Units	2,098	2,081	1,967	1,854	1,635	1,492	888
2SS001.002 SALVAGE & REPLACEMENT							
Labor	0	0	0	0	0	0	0
Non-Labor	-803	-106	5,572	8,819	8,664	8,979	8,719
NSE	0	0	0	0	0	0	0
Total	**-803**	**-106**	**5,572**	**8,819**	**8,664**	**8,979**	**8,719**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Vehicles							
Units	0	-150	303	338	341	383	374

Note: Totals may include rounding differences.

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

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2SS002.000 FLEET OPERATIONS							
Labor	10,099	10,273	10,273	10,273	10,273	10,273	10,273
Non-Labor	8,100	8,100	8,100	8,100	8,100	8,100	8,100
NSE	0	0	0	0	0	0	0
Total	**18,199**	**18,373**	**18,373**	**18,373**	**18,373**	**18,373**	**18,373**
FTE	83.6	83.6	83.6	83.6	83.6	83.6	83.6
Unit Measure: Vehicles							
Units	5,495	5,495	5,495	5,495	5,495	5,495	5,495
2SS002.001 AUTOMOTIVE FUEL							
Labor	0	0	0	0	0	0	0
Non-Labor	10,523	11,403	11,477	11,557	11,608	11,632	11,625
NSE	0	0	0	0	0	0	0
Total	**10,523**	**11,403**	**11,477**	**11,557**	**11,608**	**11,632**	**11,625**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Vehicles							
Units	5,495	5,506	5,506	5,506	5,506	5,506	5,506
2SS003.000 FLEET MANAGEMENT							
Labor	3,107	3,161	3,160	3,160	3,160	3,160	3,160
Non-Labor	912	1,088	1,088	1,089	1,089	1,088	1,087
NSE	0	0	0	0	0	0	0
Total	**4,019**	**4,249**	**4,248**	**4,249**	**4,249**	**4,248**	**4,247**
FTE	24.4	24.4	24.4	24.4	24.4	24.4	24.4
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2SS004.000 TELEMATICS SERVICE FEES							
Labor	0	0	0	0	0	0	0
Non-Labor	910	448	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	**910**	**448**	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Vehicles							
Units	4,430	4,430	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS001.001 - EXISTING FLEET LEASES & FEES

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 1. Lease & License Costs
Workpaper: 2SS001.001 - EXISTING FLEET LEASES & FEES
Unit Measure: Vehicles

Activity Description:

Existing fleet assets are financed through a lease. This activity represents the annual repayment of principal, interest, sales tax, and license fee for the active assets. The annual repayment of principals and interests for each year is forecasted based on the lease financing obligations. Assets that become fully amortized will fall off a lease schedule. This category of expenses will decrease over time as more assets become fully amortized. This activity also includes the payment of sales tax on the existing fleet leases and Federal taxes related heavy-duty trucks with a high gross vehicle weight and annual lease administrative fees. License and registration fees are payable to the State of California for operation of motor vehicles, trailers and specialized equipment on California streets and highways.

Forecast Explanations:

Labor - Zero-Based

The labor costs for managing this activity are recorded in workpaper 2SS003.000 Fleet Management.

Non-Labor - Zero-Based

Vehicle amortization includes the repayment of principal and interest. The repayment of principal is based on the active lease obligations for vehicles in the fleet and interest costs in each forecast year are based on the interest rates received from the financing bank. A zero-based forecast is appropriate because costs vary according to lease amortization schedules for units currently in the fleet. As fleet assets become fully amortized, the vehicle amortization expenses will decrease for the existing assets. Therefore, historical trends and averages do not accurately reflect the future amortization payment stream applicable to the existing fleet portfolio. Vehicle amortization uses a straight line method. A zero-based forecast is used to determine the license fees. Motor vehicle license fees in the State of California are comprised of three components: an annual registration fee and an annual weight fee, both of which are generally fixed for the life of the vehicle, and an annual vehicle license fee that uses a scalar factor of original vehicle sale price and renewal age to determine the annual renewal fee.

NSE - Zero-Based

Not applicable.

Units - Zero-Based

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 1. Lease & License Costs
Workpaper: 2SS001.001 - EXISTING FLEET LEASES & FEES
Unit Measure: Vehicles

A zero-based methodology is most appropriate because the units reflect the actual number of active assets expected to remain on lease in each respective year. As fleet leases are fully paid, the associated units drop off the lease schedule. Therefore, historical trends and averages do not accurately reflect future unit counts, as they do not represent the true number of units that will still be on lease in each year.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	31,405	30,490	34,609	34,748	36,897	35,222	33,167	28,560	23,748	18,675	9,623
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**31,405**	**30,490**	**34,609**	**34,748**	**36,897**	**35,222**	**33,167**	**28,560**	**23,748**	**18,675**	**9,623**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	1,973	2,222	2,234	2,411	2,098	2,081	1,967	1,854	1,635	1,492	888

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.001 - EXISTING FLEET LEASES & FEES
Unit Measure: Vehicles

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	0	0	0	0	0	0	35,222	33,167	28,560	23,748	18,675	9,623	35,222	33,167	28,560	23,748	18,675	9,623
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**	**35,222**	**33,167**	**28,560**	**23,748**	**18,675**	**9,623**	**35,222**	**33,167**	**28,560**	**23,748**	**18,675**	**9,623**
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	2,081	1,967	1,854	1,635	1,492	888	2,081	1,967	1,854	1,635	1,492	888

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	35,222	0	35,222	0.0	2,081	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for existing assets already on a lease schedule, as well as license fees. Please see the supplemental workpapers for details.						
2026 Total	**0**	**35,222**	**0**	**35,222**	**0.0**	2,081	
2027	0	33,167	0	33,167	0.0	1,967	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for existing assets already on a lease schedule, as well as license fees. Please see the supplemental workpapers for details.						
2027 Total	**0**	**33,167**	**0**	**33,167**	**0.0**	1,967	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.001 - EXISTING FLEET LEASES & FEES
Unit Measure: Vehicles

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2028	0	28,560	0	28,560	0.0	1,854	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for existing assets already on a lease schedule, as well as license fees. Please see the supplemental workpapers for details.						
2028 Total	**0**	**28,560**	**0**	**28,560**	**0.0**	1,854	
2029	0	23,748	0	23,748	0.0	1,635	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for existing assets already on a lease schedule, as well as license fees. Please see the supplemental workpapers for details.						
2029 Total	**0**	**23,748**	**0**	**23,748**	**0.0**	1,635	
2030	0	18,675	0	18,675	0.0	1,492	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for existing assets already on a lease schedule, as well as license fees. Please see the supplemental workpapers for details.						
2030 Total	**0**	**18,675**	**0**	**18,675**	**0.0**	1,492	
2031	0	9,623	0	9,623	0.0	888	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for existing assets already on a lease schedule, as well as license fees. Please see the supplemental workpapers for details.						
2031 Total	**0**	**9,623**	**0**	**9,623**	**0.0**	888	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.001 - EXISTING FLEET LEASES & FEES
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	25,978	28,255	32,954	33,802	36,897
NSE	0	0	0	0	0
Total	**25,978**	**28,255**	**32,954**	**33,802**	**36,897**
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	1,973	2,222	2,234	2,411	2,098
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	25,978	28,255	32,954	33,802	36,897
NSE	0	0	0	0	0
Total	**25,978**	**28,255**	**32,954**	**33,802**	**36,897**
FTE	0.0	0.0	0.0	0.0	0.0
Units	1,973	2,222	2,234	2,411	2,098
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.001 - EXISTING FLEET LEASES & FEES
Unit Measure: Vehicles

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	5,427	2,235	1,654	945	0
NSE	0	0	0	0	0
Total	**5,427**	**2,235**	**1,654**	**945**	**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	31,405	30,490	34,609	34,748	36,897
NSE	0	0	0	0	0
Total	**31,405**	**30,490**	**34,609**	**34,748**	**36,897**
FTE	0.0	0.0	0.0	0.0	0.0
Units	1,973	2,222	2,234	2,411	2,098

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.001 - EXISTING FLEET LEASES & FEES
Unit Measure: Vehicles

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	1,973	2,222	2,234	2,411	2,098

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1,973	1-Sided Adj
Explanation:	Add the fleet unit count for units that are on lease as of year-end 2021.					
2021 Total	**0**	**0**	**0**	**0.0**	1,973	
2022	0	0	0	0.0	2,222	1-Sided Adj
Explanation:	Add the fleet unit count for units that are on lease as of year-end 2022.					
2022 Total	**0**	**0**	**0**	**0.0**	2,222	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.001 - EXISTING FLEET LEASES & FEES
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	2,234	1-Sided Adj
Explanation:	Add the fleet unit count for units that are on lease as of year-end 2023.					
2023 Total	**0**	**0**	**0**	**0.0**	2,234	
2024	0	0	0	0.0	2,411	1-Sided Adj
Explanation:	Add the fleet unit count for units that are on lease as of year-end 2024.					
2024 Total	**0**	**0**	**0**	**0.0**	2,411	
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Add vehicles as unit measure					
2025	0	0	0	0.0	2,098	1-Sided Adj
Explanation:	Add the fleet unit count for units that are on lease as of year-end 2025.					
2025 Total	**0**	**0**	**0**	**0.0**	2,098	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2SS001.001

Southern California Gas Company
Fleet Composition by Major Group and Fuel Type
(Year-End 2025)

MAJOR GROUP	DIESEL	ELECTRIC	FUEL CELL HYDROGEN	LPG	NON PLUG IN HYBRID	NONE	SOLAR	UNLEADED	RNGV	Grand Total
AUTOMOBILES			50		55				102	207
COMPACT TRUCK/VANS					4			483		487
LIGHT DUTY TRUCK /VANS		203			85			1,579	1,138	3,005
MEDIUM DUTY TRUCK	306							83	267	656
HEAVY DUTY TRUCK	54								21	75
MECHANIZED TRAILER	92					9			6	107
NON MECHANIZED TRAILER		2				548	114			664
EQUIPMENT/TRAILERS	99	86		50				59		294
Grand Total	**551**	**291**	**50**	**50**	**144**	**557**	**114**	**2,204**	**1,534**	**5,495**

Southern California Gas Company
Fleet Composition by Major Group and Fuel Type
(Year-End 2028)

MAJOR GROUP	DIESEL	ELECTRIC	FUEL CELL HYDROGEN	LPG	NON PLUG IN HYBRID	NONE	SOLAR	UNLEADED	RNGV	Grand Total
AUTOMOBILES		73	50		42				22	187
COMPACT TRUCK/VANS					4			471		475
LIGHT DUTY TRUCK/VANS		273			85			1,552	987	2,897
MEDIUM DUTY TRUCK	226							130	300	656
HEAVY DUTY TRUCK	52								24	76
MECHANIZED TRAILER	92					9	57		6	164
NON MECHANIZED TRAILER		2				548	57			607
EQUIPMENT/TRAILERS	104	160						35		299
Grand Total	**474**	**508**	**50**	**-**	**131**	**557**	**114**	**2,188**	**1,339**	**5,361**

Lease & License Costs Supplemental Summary

WP Sub	WP Sub Title	Description	2026	2027	2028	2029	2030	2031
2SS001.001	EXISTING FLEET LEASES & FEES	Existing Leases Amortization	$ 24,174,576	$ 23,201,389	$ 19,936,272	$ 16,569,985	$ 12,848,690	$ 5,540,879
2SS001.001	EXISTING FLEET LEASES & FEES	Existing Leases Interest	$ 5,555,680	$ 4,330,086	$ 3,128,005	$ 2,058,980	$ 1,140,850	$ 572,051
2SS001.001	EXISTING FLEET LEASES & FEES	Existing Leases Use Tax/Sales Tax	$ 2,304,095	$ 2,133,689	$ 1,787,481	$ 1,443,745	$ 1,084,189	$ 473,752
2SS001.001	EXISTING FLEET LEASES & FEES	License Fees	$ 3,187,904	$ 3,501,769	$ 3,708,244	$ 3,675,377	$ 3,601,357	$ 3,036,162
2SS001.002	SALVAGE & REPLACEMENT	Replacement Amortization	$ 887,565	$ 4,328,243	$ 6,492,127	$ 6,882,951	$ 7,297,304	$ 7,455,407
2SS001.002	SALVAGE & REPLACEMENT	Replacement Interest	$ 487,502	$ 2,210,698	$ 2,846,918	$ 2,456,093	$ 2,041,741	$ 1,604,898
2SS001.002	SALVAGE & REPLACEMENT	Replacement Use Tax/Sales Tax	$ 106,568	$ 506,768	$ 723,776	$ 723,776	$ 723,776	$ 702,174
2SS001.002	SALVAGE & REPLACEMENT	Salvage Proceeds	$ (1,587,571)	$ (1,473,449)	$ (1,243,370)	$ (1,398,821)	$ (1,083,821)	$ (1,043,280)
Total Lease & License Costs			**$ 35,116,319**	**$ 38,739,195**	**$ 37,379,454**	**$ 32,412,087**	**$ 27,654,086**	**$ 18,342,041**

WP Sub	WP Sub Title	Description	2026	2027	2028	2029	2030	2031
2SS001.001	EXISTING FLEET LEASES & FEES	Existing Leases	$ 32,034,351	$ 29,665,165	$ 24,851,759	$ 20,072,710	$ 15,073,729	$ 6,586,682
2SS001.001	EXISTING FLEET LEASES & FEES	License Fees	$ 3,187,904	$ 3,501,769	$ 3,708,244	$ 3,675,377	$ 3,601,357	$ 3,036,162
2SS001.002	SALVAGE & REPLACEMENT	Replacement	$ 1,481,635	$ 7,045,710	$ 10,062,821	$ 10,062,821	$ 10,062,821	$ 9,762,478
2SS001.002	SALVAGE & REPLACEMENT	Salvage Proceeds	$ (1,587,571)	$ (1,473,449)	$ (1,243,370)	$ (1,398,821)	$ (1,083,821)	$ (1,043,280)
Total Lease & License Costs			**$ 35,116,319**	**$ 38,739,195**	**$ 37,379,454**	**$ 32,412,087**	**$ 27,654,086**	**$ 18,342,041**

Rounding to $000

WP	WP Title	2026	2027	2028	2029	2030	2031
2SS001.001	EXISTING FLEET LEASES & FEES	$ 35,222	$ 33,167	$ 28,560	$ 23,748	$ 18,675	$ 9,623
2SS001.002	SALVAGE & REPLACEMENT	$ (106)	$ 5,572	$ 8,819	$ 8,664	$ 8,979	$ 8,719
Total Lease & License Costs		**$ 35,116**	**$ 38,739**	**$ 37,379**	**$ 32,412**	**$ 27,654**	**$ 18,342**

Workpaper 2SS001.001 EXISTING FLEET LEASES & FEES - License Fee Estimate

	2023	2024	2025	3-Year Average
Amortization *	$24,287,463	$24,865,251	$26,835,622	$25,329,445
License Fees	$ 3,141,989	$ 3,214,341	$ 3,309,786	$ 3,222,039
License Fee % of Amortization	12.94%	12.93%	12.33%	12.72%

Licensing Calculation

	2026	2027	2028	2029	2030	2031
Total Amortization **	$25,062,141	$27,529,633	$29,152,864	$28,894,475	$28,312,557	$23,869,195
License Fee %	12.72%	12.72%	12.72%	12.72%	12.72%	12.72%
License Fee	$ 3,187,904	$ 3,501,769	$ 3,708,244	$ 3,675,377	$ 3,601,357	$ 3,036,162

*Source: Company SAP Accounting System

**Included depreciation for the 2028 to 2031 replacements as requested in the capital workpaper

Beginning of Workpaper
2SS001.002 - SALVAGE & REPLACEMENT

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

Activity Description:

This activity consists of salvage and replacement. Salvage proceeds received at auction are credited to this activity to minimize total replacement costs. Replacement costs include the annual payment of principal, interest, and sales tax for the new lease obligations for fleet assets under order and planned replacements for 2026 and 2027. Replacement scheduling is based on targeted useful lives of vehicles by various vehicle classes and amortization costs for each year are forecasted. Vehicle replacement schedules and amortization terms vary according to the economic life of each class of vehicles and lifecycles are managed with the goal of achieving the lower total lease cost for each class.

Forecast Explanations:

Labor - Zero-Based

The labor costs for managing this activity are recorded in workpaper 2SS003.000 Fleet Management.

Non-Labor - Zero-Based

Vehicle salvage values are a function of the number , type , age, mileage and condition of vehicles being sent to auction, as well as the market climate in which those auctions occur. Amounts forecasted each year reflect the planned vehicle sales using 1-year average (2025) per-vehicle type salvage achieved. Vehicle replacements are based on age, mileage, vehicle condition and economic life. Therefore, historical trends and averages do not accurately reflect the future amortizaton payment stream applicable to the fleet portfolio. SoCalGas forecast was derived by taking into consideration the fleet requirements and estimating the remaining economic life based on the total cost of lease and replacement life cycle. We use straight line amortization to project from the purchase year through the lease term for each vehicle . Details are included in the supplemental workpapers.

NSE - Zero-Based

Not applicable

Units - Zero-Based

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

replacements or the number of units projected to be sold.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	-2,224	-1,761	-4,145	-1,209	-803	-106	5,572	8,819	8,664	8,979	8,719
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**-2,224**	**-1,761**	**-4,145**	**-1,209**	**-803**	**-106**	**5,572**	**8,819**	**8,664**	**8,979**	**8,719**
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	-150	303	338	341	383	374

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

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	0	0	0	0	0	0	-106	5,572	8,819	8,664	8,979	8,719	-106	5,572	8,819	8,664	8,979	8,719
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**	**-106**	**5,572**	**8,819**	**8,664**	**8,979**	**8,719**	**-106**	**5,572**	**8,819**	**8,664**	**8,979**	**8,719**
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	-150	303	338	341	383	374	-150	303	338	341	383	374

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	-1,588	0	-1,588	0.0	-463	1-Sided Adj
Explanation:	Salvage forecast based on replacement plan using per-unit salvage value estimate from base year average.						
2026	0	1,482	0	1,482	0.0	313	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for replacement vehicles and equipment planned for 2026. Please see supplemental workpapers for asset specific details.						
2026 Total	**0**	**-106**	**0**	**-106**	**0.0**	-150	
2027	0	-1,474	0	-1,474	0.0	-336	1-Sided Adj
Explanation:	Salvage forecast based on replacement plan using per-unit salvage value estimate from base year average.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2027	0	7,046	0	7,046	0.0	639	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for fleet assets replaced in 2026 and 2027. Please see supplemental workpapers for asset specific details.						
2027 Total	**0**	**5,572**	**0**	**5,572**	**0.0**	303	
2028	0	-1,244	0	-1,244	0.0	-301	1-Sided Adj
Explanation:	Salvage forecast based on replacement plan using per-unit salvage value estimate from base year average.						
2028	0	10,063	0	10,063	0.0	639	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for fleet assets replaced in 2026 and 2027. Please see supplemental workpapers for asset specific details.						
2028 Total	**0**	**8,819**	**0**	**8,819**	**0.0**	338	
2029	0	-1,399	0	-1,399	0.0	-298	1-Sided Adj
Explanation:	Salvage forecast based on replacement plan using per-unit salvage value estimate from base year average.						
2029	0	10,063	0	10,063	0.0	639	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for fleet assets replaced in 2026 and 2027. Please see supplemental workpapers for asset specific details.						
2029 Total	**0**	**8,664**	**0**	**8,664**	**0.0**	341	
2030	0	-1,084	0	-1,084	0.0	-256	1-Sided Adj
Explanation:	Salvage forecast based on replacement plan using per-unit salvage value estimate from base year average.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2030	0	10,063	0	10,063	0.0	639	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for fleet assets replaced in 2026 and 2027. Please see supplemental workpapers for asset specific details.						
2030 Total	**0**	**8,979**	**0**	**8,979**	**0.0**	383	
2031	0	-1,043	0	-1,043	0.0	-265	1-Sided Adj
Explanation:	Salvage forecast based on replacement plan using per-unit salvage value estimate from base year average.						
2031	0	9,762	0	9,762	0.0	639	1-Sided Adj
Explanation:	Repayment of principal interest and sales tax for fleet assets replaced in 2026 and 2027. Please see supplemental workpapers for asset specific details.						
2031 Total	**0**	**8,719**	**0**	**8,719**	**0.0**	374	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	-1,840	-1,632	-3,947	-1,176	-803
NSE	0	0	0	0	0
Total	**-1,840**	**-1,632**	**-3,947**	**-1,176**	**-803**
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	-1,840	-1,632	-3,947	-1,176	-803
NSE	0	0	0	0	0
Total	**-1,840**	**-1,632**	**-3,947**	**-1,176**	**-803**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

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	-384	-129	-198	-33	0
NSE	0	0	0	0	0
Total	**-384**	**-129**	**-198**	**-33**	**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	-2,224	-1,761	-4,145	-1,209	-803
NSE	0	0	0	0	0
Total	**-2,224**	**-1,761**	**-4,145**	**-1,209**	**-803**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

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: Add vehicles as unit measure

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 1. Lease & License Costs
Workpaper: 2SS001.002 - SALVAGE & REPLACEMENT
Unit Measure: Vehicles

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 2SS001.002

Workpaper 2SS001.002 Salvage

Salvage Units	2025 Average Salvage Price Per Unit	2026	2027	2028	2029	2030	2031
AUTOMOBILES	$2,995	20	38	35	18	5	25
COMPACT TRUCK/VANS	$3,904	27	63	57	44		26
LIGHT DUTY TRUCK /VANS	$3,867	277	149	178	183	148	114
MEDIUM DUTY TRUCK	$8,349	28	55	27	47	46	46
HEAVY DUTY TRUCK	$12,181	1	4		6	5	
MECHANIZED TRAILER	$567					12	14
NON MECHANIZED TRAILER	$567	50	7	4		9	24
EQUIPMENT/TRAILERS	$1,281	60	20			31	16
Total		**463**	**336**	**301**	**298**	**256**	**265**

Salvage ($)		2026	2027	2028	2029	2030	2031
AUTOMOBILES		$ (59,907)	$ (113,823)	$ (104,837)	$ (53,916)	$ (14,977)	$ (74,884)
COMPACT TRUCK/VANS		$ (105,420)	$ (245,979)	$ (222,553)	$ (171,795)		$ (101,515)
LIGHT DUTY TRUCK /VANS		$ (1,071,120)	$ (576,162)	$ (688,300)	$ (707,635)	$ (572,295)	$ (440,822)
MEDIUM DUTY TRUCK		$ (233,762)	$ (459,175)	$ (225,413)	$ (392,386)	$ (384,038)	$ (384,038)
HEAVY DUTY TRUCK		$ (12,181)	$ (48,726)		$ (73,088)	$ (60,907)	
MECHANIZED TRAILER						$ (6,798)	$ (7,931)
NON MECHANIZED TRAILER		$ (28,326)	$ (3,966)	$ (2,266)		$ (5,099)	$ (13,596)
EQUIPMENT/TRAILERS		$ (76,856)	$ (25,619)			$ (39,709)	$ (20,495)
Total		**$ (1,587,571)**	**$ (1,473,449)**	**$ (1,243,370)**	**$ (1,398,821)**	**$ (1,083,821)**	**$ (1,043,280)**

Estimated 2028 Lease Cost for Fleet Replacement by Major Group and Fuel Type

MAJOR GROUP	DIESEL	ELECTRIC	SOLAR	UNLEADED	RNGV	Grand Total
AUTOMOBILES		$332,139				$332,139
COMPACT TRUCK/VANS				$478,783		$478,783
LIGHT DUTY TRUCK /VANS		$1,464,620		$3,072,049		$4,536,669
MEDIUM DUTY TRUCK	$509,363			$1,953,555	$830,990	$3,293,908
HEAVY DUTY TRUCK					$245,273	$245,273
MECHANIZED TRAILER			$59,497			$59,497
EQUIPMENT/TRAILERS	$97,841	$1,018,711				$1,116,552
2028	**$607,204**	**$2,815,470**	**$59,497**	**$5,504,387**	**$1,076,263**	**$10,062,821**

Replacement Plan: Lease Fleet Composition by Major Group and Fuel Type

MAJOR GROUP	DIESEL	ELECTRIC	SOLAR	UNLEADED	RNGV	Grand Total
AUTOMOBILES		41				41
COMPACT TRUCK/VANS				64		64
LIGHT DUTY TRUCK /VANS		70		241		311
MEDIUM DUTY TRUCK	16			48	13	77
HEAVY DUTY TRUCK					4	4
MECHANIZED TRAILER			57			57
EQUIPMENT/TRAILERS	11	74				85
Total Units	**27**	**185**	**57**	**353**	**17**	**639**

Replacement Plan Per Year by Major Group and Fuel Type

MAJOR GROUP	DIESEL	ELECTRIC	SOLAR	UNLEADED	RNGV	Grand Total
LIGHT DUTY TRUCK /VANS		70		77		147
MEDIUM DUTY TRUCK	6			24		30
MECHANIZED TRAILER			57			57
EQUIPMENT/TRAILERS	11	68				79
2026 Total Units	**17**	**138**	**57**	**101**	**-**	**313**

MAJOR GROUP	DIESEL	ELECTRIC	SOLAR	UNLEADED	RNGV	Grand Total
AUTOMOBILES		41				41
COMPACT TRUCK/VANS				64		64
LIGHT DUTY TRUCK /VANS				164		164
MEDIUM DUTY TRUCK	10			24	13	47
HEAVY DUTY TRUCK					4	4
EQUIPMENT/TRAILERS		6				6
2027 Total Units	**10**	**47**	**0**	**252**	**17**	**326**

Lease & License Costs Supplemental Summary

WP Sub	WP Sub Title	Description	2026	2027	2028	2029	2030	2031
2SS001.001	EXISTING FLEET LEASES & FEES	Existing Leases Amortization	$ 24,174,576	$ 23,201,389	$ 19,936,272	$ 16,569,985	$ 12,848,690	$ 5,540,879
2SS001.001	EXISTING FLEET LEASES & FEES	Existing Leases Interest	$ 5,555,680	$ 4,330,086	$ 3,128,005	$ 2,058,980	$ 1,140,850	$ 572,051
2SS001.001	EXISTING FLEET LEASES & FEES	Existing Leases Use Tax/Sales Tax	$ 2,304,095	$ 2,133,689	$ 1,787,481	$ 1,443,745	$ 1,084,189	$ 473,752
2SS001.001	EXISTING FLEET LEASES & FEES	License Fees	$ 3,187,904	$ 3,501,769	$ 3,708,244	$ 3,675,377	$ 3,601,357	$ 3,036,162
2SS001.002	SALVAGE & REPLACEMENT	Replacement Amortization	$ 887,565	$ 4,328,243	$ 6,492,127	$ 6,882,951	$ 7,297,304	$ 7,455,407
2SS001.002	SALVAGE & REPLACEMENT	Replacement Interest	$ 487,502	$ 2,210,698	$ 2,846,918	$ 2,456,093	$ 2,041,741	$ 1,604,898
2SS001.002	SALVAGE & REPLACEMENT	Replacement Use Tax/Sales Tax	$ 106,568	$ 506,768	$ 723,776	$ 723,776	$ 723,776	$ 702,174
2SS001.002	SALVAGE & REPLACEMENT	Salvage Proceeds	$ (1,587,571)	$ (1,473,449)	$ (1,243,370)	$ (1,398,821)	$ (1,083,821)	$ (1,043,280)
Total Lease & License Costs			**$ 35,116,319**	**$ 38,739,195**	**$ 37,379,454**	**$ 32,412,087**	**$ 27,654,086**	**$ 18,342,041**

WP Sub	WP Sub Title	Description	2026	2027	2028	2029	2030	2031
2SS001.001	EXISTING FLEET LEASES & FEES	Existing Leases	$ 32,034,351	$ 29,665,165	$ 24,851,759	$ 20,072,710	$ 15,073,729	$ 6,586,682
2SS001.001	EXISTING FLEET LEASES & FEES	License Fees	$ 3,187,904	$ 3,501,769	$ 3,708,244	$ 3,675,377	$ 3,601,357	$ 3,036,162
2SS001.002	SALVAGE & REPLACEMENT	Replacement	$ 1,481,635	$ 7,045,710	$ 10,062,821	$ 10,062,821	$ 10,062,821	$ 9,762,478
2SS001.002	SALVAGE & REPLACEMENT	Salvage Proceeds	$ (1,587,571)	$ (1,473,449)	$ (1,243,370)	$ (1,398,821)	$ (1,083,821)	$ (1,043,280)
Total Lease & License Costs			**$ 35,116,319**	**$ 38,739,195**	**$ 37,379,454**	**$ 32,412,087**	**$ 27,654,086**	**$ 18,342,041**

Rounding to $000

WP	WP Title	2026	2027	2028	2029	2030	2031
2SS001.001	EXISTING FLEET LEASES & FEES	$ 35,222	$ 33,167	$ 28,560	$ 23,748	$ 18,675	$ 9,623
2SS001.002	SALVAGE & REPLACEMENT	$ (106)	$ 5,572	$ 8,819	$ 8,664	$ 8,979	$ 8,719
Total Lease & License Costs		**$ 35,116**	**$ 38,739**	**$ 37,379**	**$ 32,412**	**$ 27,654**	**$ 18,342**

Workpaper 2SS001.002 Replacement - Interest Rate

BofA Terms for Future Leases									
Billing Code	Base Term	Res Term	2026	2027	2028	2029	2030	2031	Note
1	60	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	
2	72	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	
3	72	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	All other fuel types
3	60	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	Electric Vehicles
4	72	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	
5	96	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	
6	120	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	
7	120	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	
8	120	36	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	5.8600%	

Interest rate based on the most recent financing rate as of 12/1/2025.

Beginning of Workpaper
2SS002.000 - FLEET OPERATIONS

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

Activity Description:

This activity consists of the maintenance and repair costs associated with a fleet of over 5,000 vehicles and power-operated equipment, including technician labor, replacement parts, and contracted repair services. The Maintenance Operations organization performs vehicle safety inspections and other routine maintenance, replaces worn and defective parts, and repairs damaged vehicles. In addition, this group facilitates compliance with applicable federal, state, and local environmental, safety, and emissions regulations.

Forecast Explanations:

Labor - Base YR Rec

The base-year methodology is the most accurate forecast for this cost category as it is consistent with its operation. This method provides a reliable baseline and reflects the most recent changes in staffing levels.

Non-Labor - Base YR Rec

SoCalGas is using a base-year methodology to forecast Fleet Operations. This methodology is appropriate because costs for Fleet Operations are prone to fluctuations due to the variability, frequency, and scale of vehicle repairs as well as fluctuations in commodity prices affecting replacement parts and fluids. A base-year approach more accurately reflects the evolving fleet composition, and it better captures the most current costs for repairs, materials, and parts.

NSE - Base YR Rec

Not applicable

Units - Base YR Rec

The base-year methodology is appropriate because it provides a reliable baseline for repairs and maintenance estimates. It reflects the most accurate count of active fleet units and serves as the basis for forecasting future maintenance costs.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	9,151	9,104	9,566	10,162	10,099	10,273	10,273	10,273	10,273	10,273	10,273
Non-Labor	8,528	8,927	8,857	8,321	8,100	8,100	8,100	8,100	8,100	8,100	8,100
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**17,678**	**18,031**	**18,423**	**18,483**	**18,199**	**18,373**	**18,373**	**18,373**	**18,373**	**18,373**	**18,373**
FTE	77.1	79.2	80.2	85.9	83.6	83.6	83.6	83.6	83.6	83.6	83.6
Units	5,199	5,604	5,498	5,525	5,495	5,495	5,495	5,495	5,495	5,495	5,495

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

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	10,099	10,099	10,099	10,099	10,099	10,099	174	174	174	174	174	174	10,273	10,273	10,273	10,273	10,273	10,273
NLbr	8,100	8,100	8,100	8,100	8,100	8,100	0	0	0	0	0	0	8,100	8,100	8,100	8,100	8,100	8,100
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**18,199**	**18,199**	**18,199**	**18,199**	**18,199**	**18,199**	**174**	**174**	**174**	**174**	**174**	**174**	**18,373**	**18,373**	**18,373**	**18,373**	**18,373**	**18,373**
FTE	83.6	83.6	83.6	83.6	83.6	83.6	0.0	0.0	0.0	0.0	0.0	0.0	83.6	83.6	83.6	83.6	83.6	83.6
Units	5,495	5,495	5,495	5,495	5,495	5,495	0	0	0	0	0	0	5,495	5,495	5,495	5,495	5,495	5,495

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	174	0	0	174	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	**174**	**0**	**0**	**174**	**0.0**	0	
2027	174	0	0	174	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	**174**	**0**	**0**	**174**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	174	0	0	174	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	**174**	**0**	**0**	**174**	**0.0**	0	
2029	174	0	0	174	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	**174**	**0**	**0**	**174**	**0.0**	0	
2030	174	0	0	174	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	**174**	**0**	**0**	**174**	**0.0**	0	
2031	174	0	0	174	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	**174**	**0**	**0**	**174**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	6,693	6,952	7,643	8,391	8,582
Non-Labor	7,156	8,005	9,210	8,404	8,564
NSE	0	0	0	0	0
Total	**13,849**	**14,956**	**16,853**	**16,796**	**17,146**
FTE	64.9	67.1	68.7	73.2	70.2
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	-102	268	-776	-310	-464
NSE	0	0	0	0	0
Total	**-102**	**268**	**-776**	**-310**	**-464**
FTE	0.0	0.0	0.0	0.0	0.0
Units	5,199	5,604	5,498	5,525	5,495
Recorded-Adjusted (Nominal $)					
Labor	6,693	6,952	7,643	8,391	8,582
Non-Labor	7,054	8,273	8,434	8,095	8,100
NSE	0	0	0	0	0
Total	**13,747**	**15,225**	**16,077**	**16,486**	**16,683**
FTE	64.8	67.0	68.6	73.2	70.2
Units	5,199	5,604	5,498	5,525	5,495
Vacation & Sick (Nominal $)					
Labor	1,181	1,173	1,214	1,347	1,517

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

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	**1,181**	**1,173**	**1,214**	**1,347**	**1,517**
FTE	12.3	12.2	11.6	12.7	13.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,276	979	709	424	0
Non-Labor	1,474	654	423	226	0
NSE	0	0	0	0	0
Total	**2,750**	**1,633**	**1,132**	**650**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	9,151	9,104	9,566	10,162	10,099
Non-Labor	8,528	8,927	8,857	8,321	8,100
NSE	0	0	0	0	0
Total	**17,678**	**18,031**	**18,423**	**18,483**	**18,199**
FTE	77.1	79.2	80.2	85.9	83.6
Units	5,199	5,604	5,498	5,525	5,495

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	-102	268	-776	-310	-464
NSE	0	0	0	0	0
Total	**-102**	**268**	**-776**	**-310**	**-464**
FTE	0.0	0.0	0.0	0.0	0.0
Units	5,199	5,604	5,498	5,525	5,495

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-183	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify vehicle washing & detail costs for 2021 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management.					
2021	0	140	0	0.0	0	CCTR Transf From 2200-2160.000
Explanation:	Reclassify fleet tools purchased for fleet vehicles for 2021 from workpaper 2SS003.000 Fleet Management to 2SS002.000 Fleet Operations					
2021	0	-59	0	0.0	0	CCTR Transf To 2200-2160.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2021	0	0	0	0.0	5,199	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2021 to workpaper 2SS002.000 Fleet Operations.					
2021 Total	**0**	**-102**	**0**	**0.0**	5,199	
2022	0	-290	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify vehicle washing & detail costs for 2022 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management.					
2022	0	622	0	0.0	0	CCTR Transf From 2200-2160.000
Explanation:	Reclassify fleet tools purchased for fleet vehicles for 2022 from workpaper 2SS003.000 Fleet Management to 2SS002.000 Fleet Operations					
2022	0	-64	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2022	0	0	0	0.0	5,604	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2022 to workpaper 2SS002.000 Fleet Operations.					
2022 Total	**0**	**268**	**0**	**0.0**	5,604	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-320	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify vehicle washing & detail costs for 2023 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2023	0	-251	0	0.0	0	CCTR Transf From 2200-2160.000
Explanation:	Reclassify fleet tools credit for 2023 from workpaper 2SS003.000 Fleet Management to 2SS002.000 Fleet Operations					
2023	0	-95	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify fleet software diagnostic and subscription fees from workpaper 2SS002.000 Fleet Operations to 2SS003.000 Fleet Management as the fleet operations non-labor cost relates to the vehicle maintenance and repairs.					
2023	0	-65	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2023	0	-45	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify fleet computer equipment costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management as the fleet operations non-labor cost relates to the vehicle maintenance and repairs					
2023	0	0	0	0.0	5,498	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2023 to workpaper 2SS002.000 Fleet Operations.					
2023 Total	**0**	**-776**	**0**	**0.0**	5,498	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-222	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify vehicle washing & detail costs for 2024 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management as the non-labor cost under the 2SS002.000 Fleet Operations relates to the maintenance and repair costs.					
2024	0	-66	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2024	0	-21	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify fleet computer equipment costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management as the fleet operations non-labor cost relates to vehicle maintenance and repairs.					
2024	0	0	0	0.0	5,525	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2024 to workpaper 2SS002.000 Fleet Operations.					
2024 Total	**0**	**-310**	**0**	**0.0**	5,525	
2025	0	-398	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify vehicle washing & detail costs for 2025 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management as the non-labor cost under the 2SS002.000 Fleet Operations relates to the maintenance and repair costs.					
2025	0	-66	0	0.0	0	CCTR Transf To 2200-2160.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.000 - FLEET OPERATIONS
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	5,495	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2025 to workpaper 2SS002.000 Fleet Operations.					
2025 Total	**0**	**-464**	**0**	**0.0**	5,495	

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS002.001 - AUTOMOTIVE FUEL

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

Activity Description:

This activity consists of the purchasing of automotive fuels for a fleet of over 5,000 motorized vehicles and power-operated equipment, including bulk fuel purchased for dispensing from underground storage tanks and a limited number of commercial credit cards. The cost of fuel is a function of both price and quantity consumed. While improved fuel economy units will likely have a beneficial impact on fuel costs, the price of fuel will remain the dominant factor.

Forecast Explanations:

Labor - 3-YR Average

The labor costs for managing this activity are recorded in workpaper 2SS003.000 Fleet Management.

Non-Labor - 3-YR Average

SoCalGas is using a three-year average to forecast Automotive Fuel. In past GRCs, SoCalGas has used the five-year average; however, 2021 and 2022 had unusual volatility that does not reflect expected operating conditions. Specifically, 2021 was an anomaly due to COVID related impacts and 2022 had global supply disruptions resulting from the Ukraine–Russia war. In contrast, fuel costs from 2023 through 2025 have been more stable and are therefore an appropriate period for forecasting. Even though the trend during these years shows slight decreases, global issues such as the current Middle East conflict add volatility and may impact prices during the Test Year and beyond . Other factors may increase fuel costs such as structural changes including Phillip 66's announced closure of its Wilmington refinery in late 2025. This facility closure, along with other refinery shutdowns, will impact state fuel supply. These structural changes could put upward pressure on prices beginning in 2026. Further, Automotive Fuel costs inherently fluctuate year-to-year due to commodity pricing for gasoline and diesel, representing the vast majority of this category. Therefore, the three-year average method is being used to represent the variable nature in this activity.

NSE - 3-YR Average

Not applicable.

Units - 3-YR Average

A three-year average is used because it provides a more stable estimate of the number of vehicles that require fuel. Fuel consumption fluctuates

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

year to year based on factors such as usage, mileage, operational needs, and vehicle type.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	15,450	14,994	11,856	11,699	10,523	11,402	11,476	11,556	11,607	11,631	11,624
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**15,450**	**14,994**	**11,856**	**11,699**	**10,523**	**11,402**	**11,476**	**11,556**	**11,607**	**11,631**	**11,624**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	5,199	5,604	5,498	5,525	5,495	5,506	5,506	5,506	5,506	5,506	5,506

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

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	11,359	11,359	11,359	11,359	11,359	11,359	43	117	197	248	272	265	11,402	11,476	11,556	11,607	11,631	11,624
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**11,359**	**11,359**	**11,359**	**11,359**	**11,359**	**11,359**	**43**	**117**	**197**	**248**	**272**	**265**	**11,402**	**11,476**	**11,556**	**11,607**	**11,631**	**11,624**
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	5,506	5,506	5,506	5,506	5,506	5,506	0	0	0	0	0	0	5,506	5,506	5,506	5,506	5,506	5,506

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	0	43	0	43	0.0	0	1-Sided Adj
Explanation:	The forecast represents the estimated EV charger maintenance costs for SoCalGas facility sites. These costs are calculated based on the monthly maintenance service rate, the number of months the chargers are in service, and the number of facility locations with EV charging stations.						
2026 Total	**0**	**43**	**0**	**43**	**0.0**	0	
2027	0	117	0	117	0.0	0	1-Sided Adj
Explanation:	The forecast represents the estimated EV charger maintenance costs for SoCalGas facility sites. These costs are calculated based on the monthly maintenance service rate, the number of months the chargers are in service, and the number of facility locations with EV charging stations.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2027 Total	**0**	**117**	**0**	**117**	**0.0**	0	
2028	0	197	0	197	0.0	0	1-Sided Adj
Explanation:	The forecast represents the estimated EV charger maintenance costs for SoCalGas facility sites. These costs are calculated based on the monthly maintenance service rate, the number of months the chargers are in service, and the number of facility locations with EV charging stations.						
2028 Total	**0**	**197**	**0**	**197**	**0.0**	0	
2029	0	248	0	248	0.0	0	1-Sided Adj
Explanation:	The forecast represents the estimated EV charger maintenance costs for SoCalGas facility sites. These costs are calculated based on the monthly maintenance service rate, the number of months the chargers are in service, and the number of facility locations with EV charging stations.						
2029 Total	**0**	**248**	**0**	**248**	**0.0**	0	
2030	0	272	0	272	0.0	0	1-Sided Adj
Explanation:	The forecast represents the estimated EV charger maintenance costs for SoCalGas facility sites. These costs are calculated based on the monthly maintenance service rate, the number of months the chargers are in service, and the number of facility locations with EV charging stations.						
2030 Total	**0**	**272**	**0**	**272**	**0.0**	0	
2031	0	265	0	265	0.0	0	1-Sided Adj
Explanation:	The forecast represents the estimated EV charger maintenance costs for SoCalGas facility sites. These costs are calculated based on the monthly maintenance service rate, the number of months the chargers are in service, and the number of facility locations with EV charging stations.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2031 Total	**0**	**265**	**0**	**265**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	12,781	13,895	11,289	11,381	10,523
NSE	0	0	0	0	0
Total	**12,781**	**13,895**	**11,289**	**11,381**	**10,523**
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	5,199	5,604	5,498	5,525	5,495
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	12,781	13,895	11,289	11,381	10,523
NSE	0	0	0	0	0
Total	**12,781**	**13,895**	**11,289**	**11,381**	**10,523**
FTE	0.0	0.0	0.0	0.0	0.0
Units	5,199	5,604	5,498	5,525	5,495
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

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	2,670	1,099	567	318	0
NSE	0	0	0	0	0
Total	**2,670**	**1,099**	**567**	**318**	**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	15,450	14,994	11,856	11,699	10,523
NSE	0	0	0	0	0
Total	**15,450**	**14,994**	**11,856**	**11,699**	**10,523**
FTE	0.0	0.0	0.0	0.0	0.0
Units	5,199	5,604	5,498	5,525	5,495

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

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	5,199	5,604	5,498	5,525	5,495

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	5,199	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2021 to workpaper 2SS002.001 Automotive Fuel.					
2021 Total	**0**	**0**	**0**	**0.0**	5,199	
2022	0	0	0	0.0	5,604	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2022 to workpaper 2SS002.001 Automotive Fuel.					
2022 Total	**0**	**0**	**0**	**0.0**	5,604	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 2. Fleet Operations
Workpaper: 2SS002.001 - AUTOMOTIVE FUEL
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	5,498	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2023 to workpaper 2SS002.001 Automotive Fuel.					
2023 Total	**0**	**0**	**0**	**0.0**	5,498	
2024	0	0	0	0.0	5,525	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2024 to workpaper 2SS002.001 Automotive Fuel.					
2024 Total	**0**	**0**	**0**	**0.0**	5,525	
2025	0	0	0	0.0	5,495	1-Sided Adj
Explanation:	Add the fleet unit count as of December 31 2025 to workpaper 2SS002.001 Automotive Fuel.					
2025 Total	**0**	**0**	**0**	**0.0**	5,495	

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS003.000 - FLEET MANAGEMENT

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

Activity Description:

This activity consists of all the SoCalGas Fleet Services management staff and non-vehicle-specific expense not covered elsewhere including Asset Management, Financial & Systems, Maintenance Operations Management & Supervision, and Commutation Fee Credits.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used since it accurately reflects the current and forecasted staffing level needs.

Non-Labor - Base YR Rec

A base-year methodology was used as the basis for forecasting TY 2028 since it accurately reflects recent cost patterns, and expected future economic conditions.

NSE - Base YR Rec

Not applicable

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,339	3,282	2,832	3,181	3,107	3,161	3,160	3,160	3,160	3,160	3,160
Non-Labor	2,616	812	994	663	912	1,088	1,088	1,089	1,089	1,088	1,087
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**5,955**	**4,095**	**3,826**	**3,844**	**4,019**	**4,249**	**4,248**	**4,249**	**4,249**	**4,248**	**4,247**
FTE	26.8	25.9	22.1	24.6	24.4	24.4	24.4	24.4	24.4	24.4	24.4
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET 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	3,107	3,107	3,107	3,107	3,107	3,107	54	53	53	53	53	53	3,161	3,160	3,160	3,160	3,160	3,160
NLbr	912	912	912	912	912	912	176	176	177	177	176	175	1,088	1,088	1,089	1,089	1,088	1,087
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**4,019**	**4,019**	**4,019**	**4,019**	**4,019**	**4,019**	**230**	**229**	**230**	**230**	**229**	**228**	**4,249**	**4,248**	**4,249**	**4,249**	**4,248**	**4,247**
FTE	24.4	24.4	24.4	24.4	24.4	24.4	0.0	0.0	0.0	0.0	0.0	0.0	24.4	24.4	24.4	24.4	24.4	24.4
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	176	0	176	0.0	0	1-Sided Adj
Explanation:	Incremental cost for a contractor service fee related to processing DMV license renewals and decals. The estimated cost is based on $35/unit x 5,032 units = $176K.						
2026	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.						
2026 Total	**54**	**176**	**0**	**230**	**0.0**	0	
2027	0	176	0	176	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET 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:	Incremental cost for a contractor service fee related to processing DMV license renewals and decals. The estimated cost is based on $35/unit x 5,036 units = $176K.						
2027	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.						
2027 Total	**53**	**176**	**0**	**229**	**0.0**	0	
2028	0	177	0	177	0.0	0	1-Sided Adj
Explanation:	Incremental cost for a contractor service fee related to processing DMV license renewals and decals. The estimated cost is based on $35/unit x 5,062 units = $177K.						
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	**53**	**177**	**0**	**230**	**0.0**	0	
2029	0	177	0	177	0.0	0	1-Sided Adj
Explanation:	Incremental cost for a contractor service fee related to processing DMV license renewals and decals. The estimated cost is based on $35/unit x 5,046 units = $177K.						
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	**53**	**177**	**0**	**230**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET 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	0	176	0	176	0.0	0	1-Sided Adj
Explanation:	Incremental cost for a contractor service fee related to processing DMV license renewals and decals. The estimated cost is based on $35/unit x 5,033 units = $176K.						
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	**53**	**176**	**0**	**229**	**0.0**	0	
2031	0	175	0	175	0.0	0	1-Sided Adj
Explanation:	Incremental cost for a contractor service fee related to processing DMV license renewals and decals. The estimated cost is based on $35/unit x 5,002 units = $175K.						
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	**53**	**175**	**0**	**228**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,057	2,136	1,898	2,200	2,203
Non-Labor	1,759	994	945	1,096	1,108
NSE	0	0	0	0	0
Total	**3,815**	**3,130**	**2,843**	**3,296**	**3,311**
FTE	19.3	19.2	16.6	18.2	17.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	385	371	365	426	437
Non-Labor	405	-241	1	-451	-196
NSE	0	0	0	0	0
Total	**790**	**130**	**366**	**-25**	**241**
FTE	3.2	2.7	2.3	2.7	2.7
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	2,442	2,507	2,263	2,627	2,640
Non-Labor	2,164	753	947	645	912
NSE	0	0	0	0	0
Total	**4,606**	**3,259**	**3,210**	**3,272**	**3,552**
FTE	22.5	21.9	18.9	20.9	20.5
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	431	423	359	422	467

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET 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	**431**	**423**	**359**	**422**	**467**
FTE	4.3	4.0	3.2	3.7	3.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	466	353	210	133	0
Non-Labor	452	60	48	18	0
NSE	0	0	0	0	0
Total	**918**	**412**	**257**	**151**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,339	3,282	2,832	3,181	3,107
Non-Labor	2,616	812	994	663	912
NSE	0	0	0	0	0
Total	**5,955**	**4,095**	**3,826**	**3,844**	**4,019**
FTE	26.8	25.9	22.1	24.6	24.4
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	385	371	365	426	437
Non-Labor	405	-241	1	-451	-196
NSE	0	0	0	0	0
Total	**790**	**130**	**366**	**-25**	**241**
FTE	3.2	2.7	2.3	2.7	2.7
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	183	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify vehicle washing & detail costs for 2021 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management.					
2021	122	0	0	0.9	0	CCTR Transf From 2200-2148.000
Explanation:	Transfer labor cost and FTE for fleet management employee from cost center 2200-2148 to cost center 2200-0802 in workpaper 2SS003.000 Fleet Management due to the cost being incorrectly posted to the director's cost center.					
2021	0	-140	0	0.0	0	CCTR Transf To 2200-0779.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Reclassify fleet tools purchased for fleet vehicles for 2021 from workpaper 2SS003.000 Fleet Management to 2SS002.000 Fleet Operations					
2021	53	24	0	0.8	0	CCTR Transf From 2200-2148.000
Explanation:	Transfer the fleet clerial costs that support the director to the Fleet Managmeent workpaper 2SS003.000					
2021	0	59	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2021	210	279	0	1.5	0	CCTR Transf From 2200-2246.000
Explanation:	Transfer labor and non-labor costs associated with the director and support staff to the Fleet Management workpaper 2SS003.000					
2021 Total	**385**	**405**	**0**	**3.2**	0	
2022	0	290	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify vehicle washing & detail costs for 2022 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management.					
2022	130	24	0	0.9	0	CCTR Transf From 2200-2148.000
Explanation:	Transfer labor and non-labor cost and FTE for fleet management employee from cost center 2200-2148 to cost center 2200-0802 in workpaper 2SS003.000 Fleet Management due to the cost being incorrectly posted to the director's cost center.					
2022	0	-622	0	0.0	0	CCTR Transf To 2200-0779.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Reclassify fleet tools purchased for fleet vehicles for 2022 from workpaper 2SS003.000 Fleet Management to 2SS002.000 Fleet Operations					
2022	241	3	0	1.8	0	CCTR Transf From 2200-2246.000
Explanation:	Transfer labor and non-labor costs associated with the director and support staff to the Fleet Management workpaper 2SS003.000					
2022	0	64	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2022 Total	**371**	**-241**	**0**	**2.7**	0	
2023	0	320	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify vehicle washing & detail costs for 2023 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2023	138	24	0	0.9	0	CCTR Transf From 2200-2148.000
Explanation:	Transfer labor cost and FTE for fleet management employee from cost center 2200-2148 to cost center 2200-0802 in workpaper 2SS003.000 Fleet Management due to the cost being incorrectly posted to the director's cost center.					
2023	0	-885	0	0.0	0	CCTR Transf To 2200-2018.001
Explanation:	Transfer the annual fleet telematics services and software subscription cost from cost center 2200-2018.000 in workpaper 2SS003.000 Fleet Management to cost center 2200-2018.001 in workpaper 2SS004.000 Telematics Service Fees					
2023	227	87	0	1.4	0	CCTR Transf From 2200-2246.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer labor and non-labor costs associated with the director and support staff to the Fleet Management workpaper 2SS003.000					
2023	0	251	0	0.0	0	CCTR Transf To 2200-0779.000
Explanation:	Reclassify fleet tools credit for 2023 from workpaper 2SS003.000 Fleet Management to 2SS002.000 Fleet Operations					
2023	0	95	0	0.0	0	CCTR Transf From 2200-0775.000
Explanation:	Reclassify fleet software diagnostic and subscription fees from workpaper 2SS002.000 Fleet Operations to 2SS003.000 Fleet Management as the fleet operations non-labor cost relates to the vehicle maintenance and repairs.					
2023	0	65	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2023	0	45	0	0.0	0	CCTR Transf From 2200-0782.000
Explanation:	Reclassify fleet computer equipment costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management as the fleet operations non-labor cost relates to the vehicle maintenance and repairs					
2023 Total	**365**	**1**	**0**	**2.3**	0	
2024	0	222	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify vehicle washing & detail costs for 2024 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management as the non-labor cost under the 2SS002.000 Fleet Operations relates to the maintenance and repair costs.					
2024	150	96	0	0.9	0	CCTR Transf From 2200-2148.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer labor cost and FTE for fleet management employee from cost center 2200-2148 to cost center 2200-0802 in workpaper 2SS003.000 Fleet Management due to the cost being incorrectly posted to the director's cost center.					
2024	0	-942	0	0.0	0	CCTR Transf To 2200-2018.001
Explanation:	Transfer the annual fleet telematics services and software subscription cost from cost center 2200-2018.000 in workpaper 2SS003.000 Fleet Management to cost center 2200-2018.001 in workpaper 2SS004.000 Telematics Service Fees					
2024	276	85	0	1.8	0	CCTR Transf From 2200-2246.000
Explanation:	Transfer labor and non-labor costs associated with the director and support staff to the Fleet Management workpaper 2SS003.000					
2024	0	66	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2024	0	21	0	0.0	0	CCTR Transf From 2200-0625.000
Explanation:	Reclassify fleet computer equipment costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management as the fleet operations non-labor cost relates to vehicle maintenance and repairs.					
2024 Total	**426**	**-451**	**0**	**2.7**	0	
2025	154	123	0	0.9	0	CCTR Transf From 2200-2148.000
Explanation:	Transfer labor cost and FTE for fleet management employee from cost center 2200-2148 to cost center 2200-0802 in workpaper 2SS003.000 Fleet Management due to the cost being incorrectly posted to the director's cost center.					
2025	0	-910	0	0.0	0	CCTR Transf To 2200-2018.001

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS003.000 - FLEET MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer the annual fleet telematics services and software subscription cost from cost center 2200-2018.000 in workpaper 2SS003.000 Fleet Management to cost center 2200-2018.001 in workpaper 2SS004.000 Telematics Service Fees					
2025	0	398	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify vehicle washing & detail costs for 2025 from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management as the non-labor cost under the 2SS002.000 Fleet Operations relates to the maintenance and repair costs.					
2025	0	66	0	0.0	0	CCTR Transf From 2200-0779.000
Explanation:	Reclassify printing & copier lease costs from workpaper 2SS002.000 Fleet Operations to workpaper 2SS003.000 Fleet Management					
2025	283	128	0	1.8	0	CCTR Transf From 2200-2246.000
Explanation:	Transfer labor and non-labor costs associated with the director and support staff to the Fleet Management workpaper 2SS003.000					
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Remove membership dues					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Add FTEs as unit measure					
2025 Total	**437**	**-196**	**0**	**2.7**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2SS004.000 - TELEMATICS SERVICE FEES

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 3. Fleet Management
Workpaper: 2SS004.000 - TELEMATICS SERVICE FEES
Unit Measure: Vehicles

Activity Description:

This activity reflects the annual software subscription cost for fleet telematics. Beginning in 2026, Fleet will transition to a new vendor under a 5-year contract. From Q2 2026 onward, the subscription cost will be capitalized as part of the Telematics project.

Forecast Explanations:

Labor - Zero-Based

Not applicable

Non-Labor - Zero-Based

A zero-based forecast is most appropriate since costs will continue through 2026 until full vendor transition.

NSE - Zero-Based

Not applicable

Units - Zero-Based

A zero-based forecast is most appropriate because it reflects the actual number of fleet vehicles that will continue receiving telematics services from the current vendor before the transition to a new provider.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub 3. Fleet Management
Workpaper: 2SS004.000 - TELEMATICS SERVICE FEES
Unit Measure: Vehicles

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	0	0	930	968	910	448	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**930**	**968**	**910**	**448**	**0**	**0**	**0**	**0**	**0**
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	4,438	4,475	4,430	4,430	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS004.000 - TELEMATICS SERVICE FEES
Unit Measure: Vehicles

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	0	0	0	0	0	0	448	0	0	0	0	0	448	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**448**	**0**	**0**	**0**	**0**	**0**	**448**	**0**	**0**	**0**	**0**	**0**
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	4,430	0	0	0	0	0	4,430	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	448	0	448	0.0	4,430	1-Sided Adj
Explanation:	The forecast reflects the cost of continuing to use the existing telematics service from January to September 2026 until the transition to a new vendor is completed.						
2026 Total	**0**	**448**	**0**	**448**	**0.0**	4,430	
2027 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2028 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2029 Total	**0**	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS004.000 - TELEMATICS SERVICE FEES
Unit Measure: Vehicles

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2030 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2031 Total	**0**	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS004.000 - TELEMATICS SERVICE FEES
Unit Measure: Vehicles

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	885	942	910
NSE	0	0	0	0	0
Total	**0**	**0**	**885**	**942**	**910**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	4,438	4,475	4,430
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	0	0	885	942	910
NSE	0	0	0	0	0
Total	**0**	**0**	**885**	**942**	**910**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	4,438	4,475	4,430
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS004.000 - TELEMATICS SERVICE FEES
Unit Measure: Vehicles

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	44	26	0
NSE	0	0	0	0	0
Total	**0**	**0**	**44**	**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	0	0	930	968	910
NSE	0	0	0	0	0
Total	**0**	**0**	**930**	**968**	**910**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	4,438	4,475	4,430

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS004.000 - TELEMATICS SERVICE FEES
Unit Measure: Vehicles

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	885	942	910
NSE	0	0	0	0	0
Total	**0**	**0**	**885**	**942**	**910**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	4,438	4,475	4,430

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	0	885	0	0.0	0	CCTR Transf From 2200-2018.000
Explanation:	Transfer the annual fleet telematics services and software subscription cost from cost center 2200-2018.000 in workpaper 2SS003.000 Fleet Management to cost center 2200-2018.001 in workpaper 2SS004.000 Telematics Service Fees					
2023	0	0	0	0.0	4,438	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: C. Fleet Services
Category-Sub: 3. Fleet Management
Workpaper: 2SS004.000 - TELEMATICS SERVICE FEES
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Add the fleet vehicle count as of year-end 2023.					
2023 Total	**0**	**885**	**0**	**0.0**	4,438	
2024	0	942	0	0.0	0	CCTR Transf From 2200-2018.000
Explanation:	Transfer the annual fleet telematics services and software subscription cost from cost center 2200-2018.000 in workpaper 2SS003.000 Fleet Management to cost center 2200-2018.001 in workpaper 2SS004.000 Telematics Service Fees					
2024	0	0	0	0.0	4,475	1-Sided Adj
Explanation:	Add the fleet vehicle count as of year-end 2024					
2024 Total	**0**	**942**	**0**	**0.0**	4,475	
2025	0	910	0	0.0	0	CCTR Transf From 2200-2018.000
Explanation:	Transfer the annual fleet telematics services and software subscription cost from cost center 2200-2018.000 in workpaper 2SS003.000 Fleet Management to cost center 2200-2018.001 in workpaper 2SS004.000 Telematics Service Fees					
2025	0	0	0	0.0	4,430	1-Sided Adj
Explanation:	Add the fleet vehicle count as of year-end 2025					
2025 Total	**0**	**910**	**0**	**0.0**	4,430	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT

Witness: Paul M. Goldstein

Summary of Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
A. Facility Services	11,259	14,290	13,593	24,603	35,735	35,870	37,142
B. Facility GCT and Rents GCT	16,645	15,251	0	0	0	0	0
Total	**27,904**	**29,541**	**13,593**	**24,603**	**35,735**	**35,870**	**37,142**

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Cost Center: VARIOUS

Summary for Category: A. Facility Services

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,295	1,448	1,811	1,798	1,802	1,804	1,801
Non-Labor	9,963	10,767	9,624	20,561	31,599	31,639	32,817
NSE	0	2,074	2,157	2,243	2,333	2,426	2,523
Total	**11,258**	**14,289**	**13,592**	**24,602**	**35,734**	**35,869**	**37,141**
FTE	10.4	13.7	13.7	13.7	13.7	13.7	13.7
Cost Centers belonging to this Category:							
2200-0696.000 FACILITIES MONTEREY PARK							
Labor	609	634	634	634	634	634	634
Non-Labor	2,308	2,272	2,342	2,242	2,242	2,242	2,242
NSE	0	0	0	0	0	0	0
Total	**2,917**	**2,906**	**2,976**	**2,876**	**2,876**	**2,876**	**2,876**
FTE	4.6	4.9	4.9	4.9	4.9	4.9	4.9
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-0766.000 FACILITIES PICO RIVERA							
Labor	686	698	698	698	698	698	698
Non-Labor	4,555	5,258	5,181	5,181	5,181	5,181	5,318
NSE	0	0	0	0	0	0	0
Total	**5,241**	**5,956**	**5,879**	**5,879**	**5,879**	**5,879**	**6,016**
FTE	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Cost Center: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-1234.000 2CAL RENTS							
Labor	0	0	0	0	0	0	0
Non-Labor	0	935	0	11,000	22,000	22,000	23,000
NSE	0	0	0	0	0	0	0
Total	**0**	**935**	**0**	**11,000**	**22,000**	**22,000**	**23,000**
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
2200-1235.000 FACILITIES 2CAL							
Labor	0	116	479	466	470	472	469
Non-Labor	0	1,196	995	1,032	1,070	1,110	1,151
NSE	0	0	0	0	0	0	0
Total	**0**	**1,312**	**1,474**	**1,498**	**1,540**	**1,582**	**1,620**
FTE	0.0	3.0	3.0	3.0	3.0	3.0	3.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
2200-2284.000 SCG MICROWAVE RENTS							
Labor	0	0	0	0	0	0	0
Non-Labor	3,100	1,106	1,106	1,106	1,106	1,106	1,106
NSE	0	2,074	2,157	2,243	2,333	2,426	2,523
Total	**3,100**	**3,180**	**3,263**	**3,349**	**3,439**	**3,532**	**3,629**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Other							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0696.000 - FACILITIES MONTEREY PARK

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
Unit Measure: FTEs

Activity Description:

This cost center contains the labor and nonlabor costs needed to operate the Monterey Park facility. This facility accommodates over 450 workstations and houses various business units, including Customer Services, Human Resources, and Information Technology. The labor costs include facility mechanics and facility manager labor. Non-labor cots include facility maintenance expenses, such as security, landscaping, HVAC, utilities and janitorial.

Forecast Explanations:

Labor - 3-YR Average

The 3-year average was used as these costs reasonably represent the forecasted labor needed to operate and maintain this facility. These costs are allocated back to SDG&E and Corporate Center based on the amount of space used and the respective Shared Services percentages of each occupying utility.

Non-Labor - 3-YR Average

The cost drivers for these activities include labor to manage the infrastructure , as well as non-labor costs for maintenance, repairs, materials, utilities, maintenance for a mobile surveillance unit, and contracted services. The contracted services mainly support janitorial, landscaping, yard sweeping, and maintenance for facility systems such as HVAC, cooling towers, fuel cells, air compressors, generators, and water treatment.

NSE - 3-YR Average

N/A

Units - 3-YR Average

Square footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	324	542	621	639	609	635	635	635	635	635	635
Non-Labor	2,248	1,988	2,051	2,051	2,308	2,272	2,342	2,242	2,242	2,242	2,242
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,572**	**2,530**	**2,672**	**2,691**	**2,918**	**2,907**	**2,977**	**2,877**	**2,877**	**2,877**	**2,877**
FTE	2.5	4.4	5.0	5.2	4.6	4.9	4.9	4.9	4.9	4.9	4.9
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
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.	609	2,308	0	2,917	4.6	0
Total Incurred	**609**	**2,308**	**0**	**2,917**	**4.6**	**0**
% Allocation						
Retained	91.93%	91.93%				
SEU	8.05%	8.05%				
CORP	0.02%	0.02%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	5	3	0	8	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	630	2,269	0	2,899	4.9	0
Total Incurred	**635**	**2,272**	**0**	**2,907**	**4.9**	0
% Allocation						
Retained	91.93%	91.93%				
SEU	8.05%	8.05%				
CORP	0.02%	0.02%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	5	3	0	8	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	630	2,339	0	2,969	4.9	0
Total Incurred	**635**	**2,342**	**0**	**2,977**	**4.9**	**0**
% Allocation						
Retained	91.93%	91.93%				
SEU	8.05%	8.05%				
CORP	0.02%	0.02%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	5	3	0	8	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	630	2,239	0	2,869	4.9	0
Total Incurred	**635**	**2,242**	**0**	**2,877**	**4.9**	0
% Allocation						
Retained	91.93%	91.93%				
SEU	8.05%	8.05%				
CORP	0.02%	0.02%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	5	3	0	8	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	630	2,239	0	2,869	4.9	0
Total Incurred	**635**	**2,242**	**0**	**2,877**	**4.9**	**0**
% Allocation						
Retained	91.93%	91.93%				
SEU	8.05%	8.05%				
CORP	0.02%	0.02%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	5	3	0	8	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	630	2,239	0	2,869	4.9	0
Total Incurred	**635**	**2,242**	**0**	**2,877**	**4.9**	0
% Allocation						
Retained	91.93%	91.93%				
SEU	8.05%	8.05%				
CORP	0.02%	0.02%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	5	3	0	8	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	630	2,239	0	2,869	4.9	0
Total Incurred	**635**	**2,242**	**0**	**2,877**	**4.9**	**0**
% Allocation						
Retained	91.93%	91.93%				
SEU	8.05%	8.05%				
CORP	0.02%	0.02%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2026

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2027

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2028

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2029

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2030

Shared service % is based on the amount of space used by each occupying utility.

Cost Center Allocation Percentage for 2031

Shared service % is based on the amount of space used by each occupying utility.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
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	623	623	623	623	623	623	11	11	11	11	11	11	634	634	634	634	634	634
NLbr	2,137	2,137	2,137	2,137	2,137	2,137	135	205	105	105	105	105	2,272	2,342	2,242	2,242	2,242	2,242
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,760**	**2,760**	**2,760**	**2,760**	**2,760**	**2,760**	**146**	**216**	**116**	**116**	**116**	**116**	**2,906**	**2,976**	**2,876**	**2,876**	**2,876**	**2,876**
FTE	4.9	4.9	4.9	4.9	4.9	4.9	0.0	0.0	0.0	0.0	0.0	0.0	4.9	4.9	4.9	4.9	4.9	4.9
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	0	135	0	135	0.0	0	1-Sided Adj
Explanation:	Yearly maintenance for mobile surveillance unit re-rill (required every 5 years), and increased in-office presence.						
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**	**135**	**0**	**146**	**0.0**	0	
2027	0	205	0	205	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation:	Additional funding needed for damaged sprinkler system replacment, yearly maintenance for mobile surveillance unit, and increased in-office presence.						
2027	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.						
2027 Total	**11**	**205**	**0**	**216**	**0.0**	0	
2028	0	105	0	105	0.0	0	1-Sided Adj
Explanation:	Yearly maintenance for mobile surveillance unit and increased in-office presence.						
2028	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.						
2028 Total	**11**	**105**	**0**	**116**	**0.0**	0	
2029	0	105	0	105	0.0	0	1-Sided Adj
Explanation:	Yearly maintenance for mobile surveillance unit and increased in-office presence.						
2029	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.						
2029 Total	**11**	**105**	**0**	**116**	**0.0**	0	
2030	0	105	0	105	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation:	Yearly maintenance for mobile surveillance unit and increased in-office presence.						
2030	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.						
2030 Total	**11**	**105**	**0**	**116**	**0.0**	0	
2031	0	105	0	105	0.0	0	1-Sided Adj
Explanation:	Yearly maintenance for mobile surveillance unit and increased in-office presence.						
2031	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.						
2031 Total	**11**	**105**	**0**	**116**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	236	419	502	533	518
Non-Labor	1,926	1,793	1,922	1,984	2,308
NSE	0	0	0	0	0
Total	**2,162**	**2,212**	**2,424**	**2,517**	**2,826**
FTE	2.0	3.6	4.3	4.5	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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	236	419	502	533	518
Non-Labor	1,926	1,793	1,922	1,984	2,308
NSE	0	0	0	0	0
Total	**2,162**	**2,212**	**2,424**	**2,517**	**2,826**
FTE	2.1	3.7	4.3	4.4	3.9
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	42	71	80	86	92

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
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	**42**	**71**	**80**	**86**	**92**
FTE	0.4	0.7	0.7	0.8	0.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	46	53	39	21	0
Non-Labor	322	195	129	67	0
NSE	0	0	0	0	0
Total	**369**	**248**	**168**	**89**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	324	542	621	639	609
Non-Labor	2,248	1,988	2,051	2,051	2,308
NSE	0	0	0	0	0
Total	**2,572**	**2,530**	**2,672**	**2,691**	**2,918**
FTE	2.5	4.4	5.0	5.2	4.6
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0696.000 - FACILITIES MONTEREY PARK
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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0766.000 - FACILITIES PICO RIVERA

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
Unit Measure: FTEs

Activity Description:

This cost center contains labor and non-labor costs for the maintenance and servicing of the new 68,000 square foot (SF) Integrated Operations Center (IOC) building at the Pico Rivera.

Forecast Explanations:

Labor - Base YR Rec

A Base-Year methodology is most appropriate because costs initiated in 2025. The maintenance of the building will require the labor of one facility mechanic. A percentage of these costs are allocated back to SDGE. The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Non-Labor - Base YR Rec

A Base-Year methodology was used since costs initated for this building in 2025. The non-labor cost drivers for these activities include labor to manage the new building, as well as non-labor costs for increased in-office presence, maintenance, servicing, repairs, materials, electricity, water, maintenance for a mobile surveillance unit, support for modular units to accommodate teams shifting from the downsizing of the main Los Angeles headquarters facility, and contracted services. The contracted services mainly support janitorial, landscaping, yard sweeping, and maintenance for facility systems such as HVAC, generators, and water treatment.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Square footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	579	644	665	675	686	698	698	698	698	698	698
Non-Labor	3,064	2,524	2,941	4,271	4,555	5,258	5,181	5,181	5,181	5,181	5,318
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,643**	**3,169**	**3,606**	**4,946**	**5,241**	**5,956**	**5,879**	**5,879**	**5,879**	**5,879**	**6,016**
FTE	4.9	5.4	5.7	5.7	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
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.	686	4,555	0	5,241	5.8	0
Total Incurred	**686**	**4,555**	**0**	**5,241**	**5.8**	**0**
% Allocation						
Retained	87.05%	87.05%				
SEU	12.95%	12.95%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	374	0	374	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	698	4,884	0	5,582	5.8	0
Total Incurred	**698**	**5,258**	**0**	**5,956**	**5.8**	0
% Allocation						
Retained	87.05%	87.05%				
SEU	12.95%	12.95%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	297	0	297	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	698	4,884	0	5,582	5.8	0
Total Incurred	**698**	**5,181**	**0**	**5,879**	**5.8**	**0**
% Allocation						
Retained	87.05%	87.05%				
SEU	12.95%	12.95%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	297	0	297	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	698	4,884	0	5,582	5.8	0
Total Incurred	**698**	**5,181**	**0**	**5,879**	**5.8**	0
% Allocation						
Retained	87.05%	87.05%				
SEU	12.95%	12.95%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	297	0	297	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	698	4,884	0	5,582	5.8	0
Total Incurred	**698**	**5,181**	**0**	**5,879**	**5.8**	**0**
% Allocation						
Retained	87.05%	87.05%				
SEU	12.95%	12.95%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	297	0	297	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	698	4,884	0	5,582	5.8	0
Total Incurred	**698**	**5,181**	**0**	**5,879**	**5.8**	0
% Allocation						
Retained	87.05%	87.05%				
SEU	12.95%	12.95%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	297	0	297	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	698	5,021	0	5,719	5.8	0
Total Incurred	**698**	**5,318**	**0**	**6,016**	**5.8**	**0**
% Allocation						
Retained	87.05%	87.05%				
SEU	12.95%	12.95%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Cost Center Allocation Percentage for 2026

The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Cost Center Allocation Percentage for 2027

The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Cost Center Allocation Percentage for 2028

The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Cost Center Allocation Percentage for 2029

The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Cost Center Allocation Percentage for 2030

The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Note: Totals may include rounding differences.

Area:	OPERATIONS SUPPORT
Witness:	Paul M. Goldstein
Category:	A. Facility Services
Category-Sub:	1. Facility Operations
Cost Center:	2200-0766.000 - FACILITIES PICO RIVERA
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2031

The split total percentage was determined by using the number of employees in each work group and applying the cost center split between SoCalGas and SDGE to create a properly weighted split of the building.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
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	686	686	686	686	686	686	12	12	12	12	12	12	698	698	698	698	698	698
NLbr	4,555	4,555	4,555	4,555	4,555	4,555	703	626	626	626	626	763	5,258	5,181	5,181	5,181	5,181	5,318
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**5,241**	**5,241**	**5,241**	**5,241**	**5,241**	**5,241**	**715**	**638**	**638**	**638**	**638**	**775**	**5,956**	**5,879**	**5,879**	**5,879**	**5,879**	**6,016**
FTE	5.8	5.8	5.8	5.8	5.8	5.8	0.0	0.0	0.0	0.0	0.0	0.0	5.8	5.8	5.8	5.8	5.8	5.8
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	329	0	329	0.0	0	1-Sided Adj
Explanation:	Adding yearly incremental non-labor maintenance and increased in-office presence.						
2026	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.						
2026	0	374	0	374	0.0	0	1-Sided Adj
Explanation:	Adding yearly new mobile surveillance unit maintenance increased in-office presence, and new modular units to accommodate teams from downsizing of HQ (2Cal) and increased in-office presence.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	**12**	**703**	**0**	**715**	**0.0**	0	
2027	0	329	0	329	0.0	0	1-Sided Adj
Explanation:	Adding yearly incremental non-labor maintenance and increased in-office presence.						
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	0	297	0	297	0.0	0	1-Sided Adj
Explanation:	Adding yearly new mobile surveillance unit maintenance increased in-office presence, and new modular units to accommodate teams from downsizing of HQ (2Cal) and increased in-office presence.						
2027 Total	**12**	**626**	**0**	**638**	**0.0**	0	
2028	0	329	0	329	0.0	0	1-Sided Adj
Explanation:	Adding yearly incremental non-labor maintenance and increased in-office presence.						
2028	0	297	0	297	0.0	0	1-Sided Adj
Explanation:	Adding yearly new mobile surveillance unit maintenance increased in-office presence, and new modular units to accommodate teams from downsizing of HQ (2Cal) and increased in-office presence.						
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	**12**	**626**	**0**	**638**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	0	329	0	329	0.0	0	1-Sided Adj
Explanation:	Adding yearly incremental non-labor maintenance and increased in-office presence.						
2029	0	297	0	297	0.0	0	1-Sided Adj
Explanation:	Adding yearly new mobile surveillance unit maintenance increased in-office presence, and new modular units to accommodate teams from downsizing of HQ (2Cal) and increased in-office presence.						
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	**12**	**626**	**0**	**638**	**0.0**	0	
2030	0	329	0	329	0.0	0	1-Sided Adj
Explanation:	Adding yearly incremental non-labor maintenance and increased in-office presence.						
2030	0	297	0	297	0.0	0	1-Sided Adj
Explanation:	Adding yearly new mobile surveillance unit maintenance increased in-office presence, and new modular units to accommodate teams from downsizing of HQ (2Cal) and increased in-office presence.						
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	**12**	**626**	**0**	**638**	**0.0**	0	
2031	0	466	0	466	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
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:	Adding yearly incremental non-labor maintenance increased in-office presence, and AV tech support agreement renewal.						
2031	0	297	0	297	0.0	0	1-Sided Adj
Explanation:	Adding yearly new mobile surveillance unit maintenance increased in-office presence, and new modular units to accommodate teams from downsizing of HQ (2Cal) and increased in-office presence.						
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	**12**	**763**	**0**	**775**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	421	497	538	563	583
Non-Labor	2,625	2,277	2,756	4,130	4,555
NSE	0	0	0	0	0
Total	**3,047**	**2,775**	**3,294**	**4,693**	**5,138**
FTE	4.2	4.6	4.9	4.9	4.9
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	421	497	538	563	583
Non-Labor	2,625	2,277	2,756	4,130	4,555
NSE	0	0	0	0	0
Total	**3,047**	**2,775**	**3,294**	**4,693**	**5,138**
FTE	4.1	4.6	4.9	4.9	4.9
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	74	84	85	90	103

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
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	**74**	**84**	**85**	**90**	**103**
FTE	0.8	0.8	0.8	0.8	0.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	83	63	42	22	0
Non-Labor	439	247	185	141	0
NSE	0	0	0	0	0
Total	**522**	**310**	**227**	**163**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	579	644	665	675	686
Non-Labor	3,064	2,524	2,941	4,271	4,555
NSE	0	0	0	0	0
Total	**3,643**	**3,169**	**3,606**	**4,946**	**5,241**
FTE	4.9	5.4	5.7	5.7	5.8
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-0766.000 - FACILITIES PICO RIVERA
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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-1234.000 - 2CAL RENTS

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
Unit Measure:

Activity Description:

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

The zero-based forecast methodology is the most appropriate methodology given costs will not be incurred until 2028. NSE escalations were applied based on contractual obligations and industry standards.

Units - Zero-Based

Square footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	0	0	0	0	0	935	0	11,000	22,000	22,000	23,000
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**935**	**0**	**11,000**	**22,000**	**22,000**	**23,000**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
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	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	0	935	0	935	0.0	0
Total Incurred	**0**	**935**	**0**	**935**	**0.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	0	11,000	0	11,000	0.0	0
Total Incurred	**0**	**11,000**	**0**	**11,000**	**0.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
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	22,000	0	22,000	0.0	0
Total Incurred	**0**	**22,000**	**0**	**22,000**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	0	22,000	0	22,000	0.0	0
Total Incurred	**0**	**22,000**	**0**	**22,000**	**0.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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	23,000	0	23,000	0.0	0
Total Incurred	**0**	**23,000**	**0**	**23,000**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
Unit Measure:

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Cost Center Allocation Percentage for 2026

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Cost Center Allocation Percentage for 2027

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Cost Center Allocation Percentage for 2028

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Cost Center Allocation Percentage for 2029

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
Unit Measure:

Cost Center Allocation Percentage for 2030

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Cost Center Allocation Percentage for 2031

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
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	0	0	0	0	0	0	935	0	11,000	22,000	22,000	23,000	935	0	11,000	22,000	22,000	23,000
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**	**935**	**0**	**11,000**	**22,000**	**22,000**	**23,000**	**935**	**0**	**11,000**	**22,000**	**22,000**	**23,000**
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 (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	0	0	0	0.0	0	1-Sided Adj
Explanation:	No nonlabor costs for 2026.						
2026	0	935	0	935	0.0	0	1-Sided Adj
Explanation:	Adding non-labor dollars to account for first month's rent at 2Cal in 2026.						
2026 Total	**0**	**935**	**0**	**935**	**0.0**	0	
2027	0	0	0	0	0.0	0	1-Sided Adj
Explanation:	No nonlabor costs for 2027.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2027 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2028	0	11,000	0	11,000	0.0	0	1-Sided Adj
Explanation:	Adding nonlabor costs for base rent and operating cost for half of year.						
2028 Total	**0**	**11,000**	**0**	**11,000**	**0.0**	0	
2029	0	22,000	0	22,000	0.0	0	1-Sided Adj
Explanation:	Adding nonlabor costs for base rent and operating costs.						
2029 Total	**0**	**22,000**	**0**	**22,000**	**0.0**	0	
2030	0	22,000	0	22,000	0.0	0	1-Sided Adj
Explanation:	Adding nonlabor costs for base rent and operating costs.						
2030 Total	**0**	**22,000**	**0**	**22,000**	**0.0**	0	
2031	0	23,000	0	23,000	0.0	0	1-Sided Adj
Explanation:	Adding nonlabor costs for base rent and operating costs.						
2031 Total	**0**	**23,000**	**0**	**23,000**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
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	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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
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	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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1234.000 - 2CAL RENTS
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	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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-1234.000

Rent Schedule - 2 Cal Plaza

Assumptions/Escalations
Base Rent - 3% annual escalations
Operating costs - 4% annual escalation
Property tax - 2% annual escalations
Onsite Parking - 3% annaul escalations
Overflow parking - 2% annual escalation

GRC Forecast Year 1 — 2026

Unit	Improved/Unim	SQFT	Charge Type	Jun	Jul	Aug	Sep	Oct	Nov	Dec
150	Unimproved	8,396	Base Rent Office	$ -	$ -	$ -	$ -	$ -	$ 31,904.80	$ 31,904.80
			Operating Costs	$ -	$ -	$ -	$ -	$ -		
			Property Tax	$ -	$ -	$ -	$ -	$ -		
200	Improved	27,140	Base Rent Office	$ -	$ -	$ -	$ -	$ -	$ 97,704.00	$ 97,704.00
			Operating Costs	$ -	$ -	$ -	$ -	$ -		
			Property Tax	$ -	$ -	$ -	$ -	$ -		
300	Improved	26,225	Base Rent Office	$ -	$ -	$ -	$ -	$ -	$ 94,410.00	$ 94,410.00
			Operating Costs	$ -	$ -	$ -	$ -	$ -		
			Property Tax	$ -	$ -	$ -	$ -	$ -		
400	Improved	27,174	Base Rent Office	$ -	$ -	$ -	$ -	$ -	$ 97,826.40	$ 97,826.40
			Operating Costs	$ -	$ -	$ -	$ -	$ -		
			Property Tax	$ -	$ -	$ -	$ -	$ -		
500	Improved	27,174	Base Rent Office	$ -	$ -	$ -	$ -	$ -	$ 97,826.40	$ 97,826.40
			Operating Costs	$ -	$ -	$ -	$ -	$ -		
			Property Tax	$ -	$ -	$ -	$ -	$ -		
600	Improved	27,148	Base Rent Office	$ -	$ -	$ -	$ -	$ -	$ 97,732.80	$ 97,732.80
			Operating Costs	$ -	$ -	$ -	$ -	$ -		
			Property Tax	$ -	$ -	$ -	$ -	$ -		
1400	Unimproved	27,022	Base Rent Office		$ -	$ -	$ -	$ -	$ 102,683.60	$ 102,683.60
			Operating Costs		$ -	$ -	$ -	$ -		
			Property Tax		$ -	$ -	$ -	$ -		
2100	Unimproved	27,594	Base Rent Office		$ -	$ -	$ -	$ -	$ 104,857.20	$ 104,857.20
			Operating Costs		$ -	$ -	$ -	$ -		
			Property Tax		$ -	$ -	$ -	$ -		
2500	Unimproved	27,648	Base Rent Office	$ -	$ -	$ -	$ -	$ -	$ 105,062.40	$ 105,062.40
			Operating Costs	$ -	$ -	$ -	$ -	$ -		
			Property Tax	$ -	$ -	$ -	$ -	$ -		
2800	Unimproved	27,648	Base Rent Office	$ -	$ -	$ -	$ -	$ -	$ 105,062.40	$ 105,062.40
			Operating Costs	$ -	$ -	$ -	$ -	$ -		
			Property Tax	$ -	$ -	$ -	$ -	$ -		
		253,169	**Base Rent Office**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 935,070.00**	**$ 935,070.00**
			Operating Costs	**0.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
			Property Tax	**0.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
			Onsite Parking							
			Total Monthly	**0.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 935,070.00**	**$ 935,070.00**
			Free Rent Period	$ -	$ -	$ -	$ -	$ -	$ -	$ (935,070.00)
			Rent Credit (2nd Amend)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			Net Monthly	$ -	$ -	$ -	$ -	$ -	$ 935,070.00	$ -

GRC Forecast Year 2 — 2027 (Free Rent Period)

Unit	Charge Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
150	Base Rent Office	$ 31,904.80	$ 31,904.80	$ 31,904.80	$ 31,904.80	$ 31,904.80	$ 31,904.80	$ 31,904.80	$ 31,904.80	$ 31,904.80	$ 31,904.80	$ 32,828.36	$ 32,828.36
200	Base Rent Office	$ 97,704.00	$ 97,704.00	$ 97,704.00	$ 97,704.00	$ 97,704.00	$ 97,704.00	$ 97,704.00	$ 97,704.00	$ 97,704.00	$ 97,704.00	$ 100,689.40	$ 100,689.40
300	Base Rent Office	$ 94,410.00	$ 94,410.00	$ 94,410.00	$ 94,410.00	$ 94,410.00	$ 94,410.00	$ 94,410.00	$ 94,410.00	$ 94,410.00	$ 94,410.00	$ 97,294.75	$ 97,294.75
400	Base Rent Office	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 100,815.54	$ 100,815.54
500	Base Rent Office	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 97,826.40	$ 100,815.54	$ 100,815.54
600	Base Rent Office	$ 97,732.80	$ 97,732.80	$ 97,732.80	$ 97,732.80	$ 97,732.80	$ 97,732.80	$ 97,732.80	$ 97,732.80	$ 97,732.80	$ 97,732.80	$ 100,719.08	$ 100,719.08
1400	Base Rent Office	$ 102,683.60	$ 102,683.60	$ 102,683.60	$ 102,683.60	$ 102,683.60	$ 102,683.60	$ 102,683.60	$ 102,683.60	$ 102,683.60	$ 102,683.60	$ 105,656.02	$ 105,656.02
2100	Base Rent Office	$ 104,857.20	$ 104,857.20	$ 104,857.20	$ 104,857.20	$ 104,857.20	$ 104,857.20	$ 104,857.20	$ 104,857.20	$ 104,857.20	$ 104,857.20	$ 107,892.54	$ 107,892.54
2500	Base Rent Office	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 108,103.68	$ 108,103.68
2800	Base Rent Office	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 105,062.40	$ 108,103.68	$ 108,103.68
	Base Rent Office	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 962,918.59**	**$ 962,918.59**
	Operating Costs	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Property Tax	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Monthly	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 935,070.00**	**$ 962,918.59**	**$ 962,918.59**
	Free Rent Period	$ (935,070.00)	$ (935,070.00)	$ (935,070.00)	$ (935,070.00)	$ (935,070.00)	$ (935,070.00)	$ (935,070.00)	$ (935,070.00)	$ (935,070.00)	$ (935,070.00)	$ (962,918.59)	$ (962,918.59)
	Rent Credit (2nd Amend)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Net Monthly	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

GRC Test Year — 2028 (Rent Credit Period (March - portion of July 2028))

Unit	Charge Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
150	Base Rent Office	$ 32,828.36	$ 32,828.36	$ 32,828.36	$ 32,828.36	$ 32,828.36	$ 32,828.36	$ 32,828.36	$ 32,828.36	$ 32,828.36	$ 32,828.36	$ 33,835.88	$ 33,835.88
	Operating Costs	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18	$ 12,223.18
	Property Tax	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42	$ 3,222.42
200	Base Rent Office	$ 100,689.40	$ 100,689.40	$ 100,689.40	$ 100,689.40	$ 100,689.40	$ 100,689.40	$ 100,689.40	$ 100,689.40	$ 100,689.40	$ 100,689.40	$ 103,674.80	$ 103,674.80
	Operating Costs	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32	$ 39,511.32
	Property Tax	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92	$ 10,742.92
300	Base Rent Office	$ 97,294.75	$ 97,294.75	$ 97,294.75	$ 97,294.75	$ 97,294.75	$ 97,294.75	$ 97,294.75	$ 97,294.75	$ 97,294.75	$ 97,294.75	$ 100,179.50	$ 100,179.50
	Operating Costs	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23	$ 38,179.23
	Property Tax	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73	$ 10,280.73
400	Base Rent Office	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 103,804.68	$ 103,804.68
	Operating Costs	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82
	Property Tax	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38
500	Base Rent Office	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 100,815.54	$ 103,804.68	$ 103,804.68
	Operating Costs	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82	$ 39,560.82
	Property Tax	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38	$ 10,756.38
600	Base Rent Office	$ 100,719.08	$ 100,719.08	$ 100,719.08	$ 100,719.08	$ 100,719.08	$ 100,719.08	$ 100,719.08	$ 100,719.08	$ 100,719.08	$ 100,719.08	$ 103,705.36	$ 103,705.36
	Operating Costs	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96	$ 39,522.96
	Property Tax	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08	$ 10,746.08
1400	Base Rent Office	$ 105,656.02	$ 105,656.02	$ 105,656.02	$ 105,656.02	$ 105,656.02	$ 105,656.02	$ 105,656.02	$ 105,656.02	$ 105,656.02	$ 105,656.02	$ 108,898.66	$ 108,898.66
	Operating Costs	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53	$ 39,339.53
	Property Tax	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21	$ 10,696.21
2100	Base Rent Office	$ 107,892.54	$ 107,892.54	$ 107,892.54	$ 107,892.54	$ 107,892.54	$ 107,892.54	$ 107,892.54	$ 107,892.54	$ 107,892.54	$ 107,892.54	$ 111,203.82	$ 111,203.82
	Operating Costs	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27	$ 40,172.27
	Property Tax	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62	$ 10,922.62
2500	Base Rent Office	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 111,421.44	$ 111,421.44
	Operating Costs	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88
	Property Tax	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00
2800	Base Rent Office	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 108,103.68	$ 111,421.44	$ 111,421.44
	Operating Costs	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88	$ 40,250.88
	Property Tax	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00	$ 10,944.00
	Base Rent Office	**$ 962,918.59**	**$ 962,918.59**	**$ 962,918.59**	**$ 962,918.59**	**$ 962,918.59**	**$ 962,918.59**	**$ 962,918.59**	**$ 962,918.59**	**$ 962,918.59**	**$ 962,918.59**	**$ 991,950.26**	**$ 991,950.26**
	Operating Costs	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**	**$ 368,571.87**
	Property Tax	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**	**$ 100,212.73**
	Onsite Parking	**$ 113,734.92**	**$ 113,734.92**	**$ (113,734.92)**	**$ (113,734.92)**	**$ (113,734.92)**	**$ (113,734.92)**	**$ (113,734.92)**	**$ (113,734.92)**	**$ (113,734.92)**	**$ (113,734.92)**	**$ (113,734.92)**	**$ (113,734.92)**
	Total Monthly	**$ 1,545,438.10**	**$ 1,545,438.10**	**$ 1,317,968.27**	**$ 1,317,968.27**	**$ 1,317,968.27**	**$ 1,317,968.27**	**$ 1,317,968.27**	**$ 1,317,968.27**	**$ 1,317,968.27**	**$ 1,317,968.27**	**$ 1,346,999.94**	**$ 1,346,999.94**
	Free Rent Period	$ (1,545,438.10)	$ (1,545,438.10)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Rent Credit (2nd Amend)	$ -	$ -	$ (962,918.59)	$ (962,918.59)	$ (962,918.59)	$ (962,918.59)	$ (839,305.64)	$	$	$	$	$
	Net Monthly	$ -	$ -	$ 355,049.68	$ 355,049.68	$ 355,049.68	$ 355,049.68	$ 478,662.63	$ 1,317,968.27	$ 1,317,968.27	$ 1,317,968.27	$ 1,346,999.94	$ 1,346,999.94

2028 Yearly Net Rent Total $ 8,546,766.06

2nd Amended Rent	$	4,690,880.00
Estimated Annual	$	17.47
Estimated Annual Property Taxes/RSF	$	4.75

2028 GRC WP

	2 Cal lease Costs	Estimated	Overflow Parking	Total (Rounded)
2028 Test Year (in	$ 8,546.77	$ 450	[illegible]	$ 11,109
2029 Post-Test Year (in Thousands)	$ 18,959.32	$ 450	[illegible]	$ 21,595
2030 Post-Test Year (in Thousands)	$ 19,797.75	$ 450	[illegible]	$ 22,477
2031 Post-Test Year (in Thousands)	$ 20,351.10	$ 450	[illegible]	$ 23,075

Rent Schedule - 2 Cal Plaza

Assumptions/Escalations
Base Rent - 3% annual escalations
Operating costs - 4% annual escalation
Property tax - 2% annual escalations
Onsite Parking - 3% annual escalations
Overflow parking - 2% annual escalation

GRC Post-Test Year 1/Base Year — 2029

Unit	Improved/Unim	SQFT	Charge Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
150	Unimproved	8,396	Base Rent Office	$ 33,835.88	$ 33,835.88	$ 33,835.88	$ 33,835.88	$ 33,835.88	$ 33,835.88	$ 33,835.88	$ 33,835.88	$ 33,835.88	$ 33,835.88	$ 34,843.40	$ 34,843.40
			Operating Costs	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10	$ 12,712.10
			Property Tax	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89	$ 3,389.89
200	Improved	27,140	Base Rent Office	$ 103,674.80	$ 103,674.80	$ 103,674.80	$ 103,674.80	$ 103,674.80	$ 103,674.80	$ 103,674.80	$ 103,674.80	$ 103,674.80	$ 103,674.80	$ 106,660.20	$ 106,660.20
			Operating Costs	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77	$ 41,091.77
			Property Tax	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78	$ 10,957.78
300	Improved	26,225	Base Rent Office	$ 100,179.50	$ 100,179.50	$ 100,179.50	$ 100,179.50	$ 100,179.50	$ 100,179.50	$ 100,179.50	$ 100,179.50	$ 100,179.50	$ 100,179.50	$ 103,064.25	$ 103,064.25
			Operating Costs	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40	$ 39,706.40
			Property Tax	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34	$ 10,588.34
400	Improved	27,174	Base Rent Office	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 106,793.82	$ 106,793.82
			Operating Costs	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25
			Property Tax	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50
500	Improved	27,174	Base Rent Office	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 103,804.68	$ 106,793.82	$ 106,793.82
			Operating Costs	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25	$ 41,143.25
			Property Tax	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50	$ 10,971.50
600	Improved	27,148	Base Rent Office	$ 103,705.36	$ 103,705.36	$ 103,705.36	$ 103,705.36	$ 103,705.36	$ 103,705.36	$ 103,705.36	$ 103,705.36	$ 103,705.36	$ 103,705.36	$ 106,691.64	$ 106,691.64
			Operating Costs	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88	$ 41,103.88
			Property Tax	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01	$ 10,961.01
1400	Unimproved	27,022	Base Rent Office	$ 108,898.66	$ 108,898.66	$ 108,898.66	$ 108,898.66	$ 108,898.66	$ 108,898.66	$ 108,898.66	$ 108,898.66	$ 108,898.66	$ 108,898.66	$ 112,141.30	$ 112,141.30
			Operating Costs	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11	$ 40,913.11
			Property Tax	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13	$ 10,910.13
2100	Unimproved	27,594	Base Rent Office	$ 111,203.82	$ 111,203.82	$ 111,203.82	$ 111,203.82	$ 111,203.82	$ 111,203.82	$ 111,203.82	$ 111,203.82	$ 111,203.82	$ 111,203.82	$ 114,515.10	$ 114,515.10
			Operating Costs	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16	$ 41,779.16
			Property Tax	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08	$ 11,141.08
2500	Unimproved	27,648	Base Rent Office	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 114,739.20	$ 114,739.20
			Operating Costs	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92
			Property Tax	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88
2800	Unimproved	27,648	Base Rent Office	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 111,421.44	$ 114,739.20	$ 114,739.20
			Operating Costs	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92	$ 41,860.92
			Property Tax	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88	$ 11,162.88
		253,169	**Base Rent Office**	**$ 991,950.26**	**$ 991,950.26**	**$ 991,950.26**	**$ 991,950.26**	**$ 991,950.26**	**$ 991,950.26**	**$ 991,950.26**	**$ 991,950.26**	**$ 991,950.26**	**$ 991,950.26**	**$ 1,020,981.93**	**$ 1,020,981.93**
			Operating Costs	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**	**$ 383,314.74**
			Property Tax	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**	**$ 102,216.98**
			Onsite Parking	**$ (117,146.96)**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**	**$ 117,146.96**
			Total Monthly	**$ 1,360,335.02**	**$ 1,594,628.95**	**$ 1,594,628.95**	**$ 1,594,628.95**	**$ 1,594,628.95**	**$ 1,594,628.95**	**$ 1,594,628.95**	**$ 1,594,628.95**	**$ 1,594,628.95**	**$ 1,594,628.95**	**$ 1,623,660.62**	**$ 1,623,660.62**
			Free Rent Period	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			Rent Credit (2nd Amend)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			Net Monthly	$ 1,360,335.02	$ 1,594,628.95	$ 1,594,628.95	$ 1,594,628.95	$ 1,594,628.95	$ 1,594,628.95	$ 1,594,628.95	$ 1,594,628.95	$ 1,594,628.95	$ 1,594,628.95	$ 1,623,660.62	$ 1,623,660.62

2029 Yearly Net Rent Total $ 18,959,316.83

GRC Post-Test Year 2 — 2030

Unit	Charge Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
150	Base Rent Office	$ 34,843.40	$ 34,843.40	$ 34,843.40	$ 34,843.40	$ 34,843.40	$ 34,843.40	$ 34,843.40	$ 34,843.40	$ 34,843.40	$ 34,843.40	$ 35,934.88	$ 35,934.88
	Operating Costs	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59	$ 13,220.59
	Property Tax	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68	$ 3,457.68
200	Base Rent Office	$ 106,660.20	$ 106,660.20	$ 106,660.20	$ 106,660.20	$ 106,660.20	$ 106,660.20	$ 106,660.20	$ 106,660.20	$ 106,660.20	$ 106,660.20	$ 109,917.00	$ 109,917.00
	Operating Costs	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44	$ 42,735.44
	Property Tax	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93	$ 11,176.93
300	Base Rent Office	$ 103,064.25	$ 103,064.25	$ 103,064.25	$ 103,064.25	$ 103,064.25	$ 103,064.25	$ 103,064.25	$ 103,064.25	$ 103,064.25	$ 103,064.25	$ 106,211.25	$ 106,211.25
	Operating Costs	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65	$ 41,294.65
	Property Tax	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11	$ 10,800.11
400	Base Rent Office	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 110,054.70	$ 110,054.70
	Operating Costs	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98
	Property Tax	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93
500	Base Rent Office	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 106,793.82	$ 110,054.70	$ 110,054.70
	Operating Costs	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98	$ 42,788.98
	Property Tax	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93	$ 11,190.93
600	Base Rent Office	$ 106,691.64	$ 106,691.64	$ 106,691.64	$ 106,691.64	$ 106,691.64	$ 106,691.64	$ 106,691.64	$ 106,691.64	$ 106,691.64	$ 106,691.64	$ 109,949.40	$ 109,949.40
	Operating Costs	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04	$ 42,748.04
	Property Tax	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23	$ 11,180.23
1400	Base Rent Office	$ 112,141.30	$ 112,141.30	$ 112,141.30	$ 112,141.30	$ 112,141.30	$ 112,141.30	$ 112,141.30	$ 112,141.30	$ 112,141.30	$ 112,141.30	$ 115,654.16	$ 115,654.16
	Operating Costs	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63	$ 42,549.63
	Property Tax	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34	$ 11,128.34
2100	Base Rent Office	$ 114,515.10	$ 114,515.10	$ 114,515.10	$ 114,515.10	$ 114,515.10	$ 114,515.10	$ 114,515.10	$ 114,515.10	$ 114,515.10	$ 114,515.10	$ 118,102.32	$ 118,102.32
	Operating Costs	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32	$ 43,450.32
	Property Tax	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90	$ 11,362.90
2500	Base Rent Office	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 118,333.44	$ 118,333.44
	Operating Costs	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35
	Property Tax	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14
2800	Base Rent Office	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 114,739.20	$ 118,333.44	$ 118,333.44
	Operating Costs	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35	$ 43,535.35
	Property Tax	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14	$ 11,386.14
	Base Rent Office	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,020,981.93**	**$ 1,052,545.29**	**$ 1,052,545.29**
	Operating Costs	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**	**$ 398,647.33**
	Property Tax	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**	**$ 104,261.32**
	Onsite Parking	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**	**$ 120,661.37**
	Total Monthly	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,644,551.96**	**$ 1,676,115.32**	**$ 1,676,115.32**
	Free Rent Period	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Rent Credit (2nd Amend)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Net Monthly	$ 1,644,551.96	$ 1,644,551.96	$ 1,644,551.96	$ 1,644,551.96	$ 1,644,551.96	$ 1,644,551.96	$ 1,644,551.96	$ 1,644,551.96	$ 1,644,551.96	$ 1,644,551.96	$ 1,676,115.32	$ 1,676,115.32

2030 Yearly Net Rent Total $ 19,797,750.24

GRC Post-Test Year 3 — 2031

Unit	Charge Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
150	Base Rent Office	$ 35,934.88	$ 35,934.88	$ 35,934.88	$ 35,934.88	$ 35,934.88	$ 35,934.88	$ 35,934.88	$ 35,934.88	$ 35,934.88	$ 35,934.88	$ 37,026.36	$ 37,026.36
	Operating Costs	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00	$ 13,485.00
	Property Tax	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84	$ 3,526.84
200	Base Rent Office	$ 109,917.00	$ 109,917.00	$ 109,917.00	$ 109,917.00	$ 109,917.00	$ 109,917.00	$ 109,917.00	$ 109,917.00	$ 109,917.00	$ 109,917.00	$ 113,173.80	$ 113,173.80
	Operating Costs	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15	$ 43,590.15
	Property Tax	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47	$ 11,400.47
300	Base Rent Office	$ 106,211.25	$ 106,211.25	$ 106,211.25	$ 106,211.25	$ 106,211.25	$ 106,211.25	$ 106,211.25	$ 106,211.25	$ 106,211.25	$ 106,211.25	$ 109,358.25	$ 109,358.25
	Operating Costs	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55	$ 42,120.55
	Property Tax	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11	$ 11,016.11
400	Base Rent Office	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 113,315.58	$ 113,315.58
	Operating Costs	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76
	Property Tax	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75
500	Base Rent Office	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 110,054.70	$ 113,315.58	$ 113,315.58
	Operating Costs	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76	$ 43,644.76
	Property Tax	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75	$ 11,414.75
600	Base Rent Office	$ 109,949.40	$ 109,949.40	$ 109,949.40	$ 109,949.40	$ 109,949.40	$ 109,949.40	$ 109,949.40	$ 109,949.40	$ 109,949.40	$ 109,949.40	$ 113,207.16	$ 113,207.16
	Operating Costs	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00	$ 43,603.00
	Property Tax	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83	$ 11,403.83
1400	Base Rent Office	$ 115,654.16	$ 115,654.16	$ 115,654.16	$ 115,654.16	$ 115,654.16	$ 115,654.16	$ 115,654.16	$ 115,654.16	$ 115,654.16	$ 115,654.16	$ 119,167.02	$ 119,167.02
	Operating Costs	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63	$ 43,400.63
	Property Tax	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90	$ 11,350.90
2100	Base Rent Office	$ 118,102.32	$ 118,102.32	$ 118,102.32	$ 118,102.32	$ 118,102.32	$ 118,102.32	$ 118,102.32	$ 118,102.32	$ 118,102.32	$ 118,102.32	$ 121,689.54	$ 121,689.54
	Operating Costs	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33	$ 44,319.33
	Property Tax	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18	$ 11,581.18
2500	Base Rent Office	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 121,927.68	$ 121,927.68
	Operating Costs	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06	$ 44,406.06
	Property Tax	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86
2800	Base Rent Office	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 118,333.44	$ 121,927.68	$ 121,927.68
	Operating Costs	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77	$ 45,276.77
	Property Tax	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86	$ 11,612.86
	Base Rent Office	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,052,545.29**	**$ 1,084,108.65**	**$ 1,084,108.65**
	Operating Costs	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**	**$ 407,490.99**
	Property Tax	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**	**$ 106,346.55**
	Onsite Parking	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**	**$ 124,281.21**
	Total Monthly	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,690,664.04**	**$ 1,722,227.40**	**$ 1,722,227.40**
	Free Rent Period	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Rent Credit (2nd Amend)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Net Monthly	$ 1,690,664.04	$ 1,690,664.04	$ 1,690,664.04	$ 1,690,664.04	$ 1,690,664.04	$ 1,690,664.04	$ 1,690,664.04	$ 1,690,664.04	$ 1,690,664.04	$ 1,690,664.04	$ 1,722,227.40	$ 1,722,227.40

2031 Yearly Net Rent Total $ 20,351,095.21

2nd Amended Rent	$ 4,690,880.00
Estimated Annual	$ 17.47
Estimated Annual Property Taxes/RSF	$ 4.75

2028 GRC WP

	2 Cal Lease Costs	Estimated	Overflow Parking
2028 Test Year (in	$ 8,546.77	$ 450	[illegible]
2029 Post-Test Year (in Thousands)	$ 18,959.32	$ 450	[illegible]
2030 Post-Test Year (in Thousands)	$ 19,797.75	$ 450	[illegible]
2031 Post-Test Year (in Thousands)	$ 20,351.10	$ 450	[illegible]

Beginning of Workpaper
2200-1235.000 - FACILITIES 2CAL

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

Activity Description:

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes and additional sundry services.

Forecast Explanations:

Labor - Zero-Based

The Zero-Based Forecast methodology was utilized as it provides the most accurate representation of staffing requirements necessary to support occupancy of the new facility beginning in late 2026. These projected costs are allocated to SDG&E and the Corporate Center based on the proportion of space occupied and the corresponding Shared Services allocation percentages applicable to each utility.

Non-Labor - Zero-Based

The cost drivers for these activities include labor required to manage facility infrastructure, as well as non-labor expenses for maintenance, repairs, materials, utilities such as electricity and water, and contracted services. Key contracted services encompass janitorial and maintenance for facility systems, including costs associated with the relocation from the main Los Angeles headquarters facility , as well as a prorated portion of general building maintenance.

NSE - Zero-Based

N/A

Units - Zero-Based

Square footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	116	479	466	470	472	469
Non-Labor	0	0	0	0	0	1,196	995	1,032	1,070	1,110	1,151
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**1,312**	**1,474**	**1,498**	**1,540**	**1,582**	**1,620**
FTE	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

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	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	116	1,196	0	1,312	3.0	0
Total Incurred	**116**	**1,196**	**0**	**1,312**	**3.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	479	995	0	1,474	3.0	0
Total Incurred	**479**	**995**	**0**	**1,474**	**3.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	466	1,032	0	1,498	3.0	0
Total Incurred	**466**	**1,032**	**0**	**1,498**	**3.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

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.	470	1,070	0	1,540	3.0	0
Total Incurred	**470**	**1,070**	**0**	**1,540**	**3.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	472	1,110	0	1,582	3.0	0
Total Incurred	**472**	**1,110**	**0**	**1,582**	**3.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	469	1,151	0	1,620	3.0	0
Total Incurred	**469**	**1,151**	**0**	**1,620**	**3.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Allocation determined by amount of space occupied by number of shared service employees.

Cost Center Allocation Percentage for 2026

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Allocation determined by amount of space occupied by number of shared service employees.

Cost Center Allocation Percentage for 2027

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Allocation determined by amount of space occupied by number of shared service employees.

Cost Center Allocation Percentage for 2028

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Allocation determined by amount of space occupied by number of shared service employees.

Cost Center Allocation Percentage for 2029

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Allocation determined by amount of space occupied by number of shared service employees.

Cost Center Allocation Percentage for 2030

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Allocation determined by amount of space occupied by number of shared service employees.

Note: Totals may include rounding differences.

Area:	OPERATIONS SUPPORT
Witness:	Paul M. Goldstein
Category:	A. Facility Services
Category-Sub:	1. Facility Operations
Cost Center:	2200-1235.000 - FACILITIES 2CAL
Unit Measure:	N/A

Cost Center Allocation Percentage for 2031

This cost center includes costs for SoCalGas headquarters lease (2Cal). The leased premises consists of 9.5 floors that total approximately 253,169 square feet. Allocation determined by amount of space occupied by number of shared service employees.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

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	116	479	466	470	472	469	116	479	466	470	472	469
NLbr	0	0	0	0	0	0	1,196	995	1,032	1,070	1,110	1,151	1,196	995	1,032	1,070	1,110	1,151
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**	**1,312**	**1,474**	**1,498**	**1,540**	**1,582**	**1,620**	**1,312**	**1,474**	**1,498**	**1,540**	**1,582**	**1,620**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	114	1,196	0	1,310	3.0	0	1-Sided Adj
Explanation:	For last 4 months of 2026 adding labor FTE Gas Company Tower Proxy Facility costs, 2 Cal move costs, and accounting for increased in-office presence.						
2026	2	0	0	2	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	**116**	**1,196**	**0**	**1,312**	**3.0**	0	
2027	471	995	0	1,466	3.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Adding labor FTE Gas Company Tower Proxy Facility costs and and accounting for increased in-office presence.						
2027	8	0	0	8	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	**479**	**995**	**0**	**1,474**	**3.0**	0	
2028	458	1,032	0	1,490	3.0	0	1-Sided Adj
Explanation:	Adding labor FTE Gas Company Tower Proxy Facility costs and and accounting for increased in-office presence.						
2028	8	0	0	8	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	**466**	**1,032**	**0**	**1,498**	**3.0**	0	
2029	462	1,070	0	1,532	3.0	0	1-Sided Adj
Explanation:	Adding labor FTE Gas Company Tower Proxy Facility costs and and accounting for increased in-office presence.						
2029	8	0	0	8	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	**470**	**1,070**	**0**	**1,540**	**3.0**	0	
2030	464	1,110	0	1,574	3.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
Explanation:	Adding labor FTE Gas Company Tower Proxy Facility costs and and accounting for increased in-office presence.						
2030	8	0	0	8	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	**472**	**1,110**	**0**	**1,582**	**3.0**	0	
2031	461	1,151	0	1,612	3.0	0	1-Sided Adj
Explanation:	Adding labor FTE Gas Company Tower Proxy Facility costs and and accounting for increased in-office presence.						
2031	8	0	0	8	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	**469**	**1,151**	**0**	**1,620**	**3.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-1235.000 - FACILITIES 2CAL
Unit Measure: N/A

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-1235.000

GCT 2025 FAC. OPS		
Total	$	1,069,753.00
RSF		319,552
Annual Cost/RSF	$	3.35

2 Cal Estimated Facility Ops	
RSF	253,169

GCT Proxy Fac. Costs	Nov-Dec 2026	utilities are embedded in lease cost. Janitorial is billed directly to us.
Total Annual	$ 881,425.96	
Total Monthly	$ 73,452.16	
Total for Nov- Dec.	$ 146,904.33	

GRC Estimated Non-Labor Costs in $ 1,000; Rounded

	2025	2026	2027	2028	2029	2030	2031
GCT Proxy Fac. Costs	$ -	$ 147	$ 917	$ 953	$ 991	$ 1,031	$ 1,072
2 Cal Move Costs	$ -	1000					
Coffee	$ -	$ 15	$ 44	$ 44	$ 44	$ 44	$ 44
Total	**$ -**	**$ 1,161**	**$ 960**	**$ 997**	**$ 1,035**	**$ 1,075**	**$ 1,116**

	A	B	C	L	M	N	O	P	Q	R	S	T	U	V
1					* 3-year average									
2					* 3% escalation annually									
3	Sum of Value													
4	Cost Center	CC Lookup.Cost Center Description (Long)	CE Lookup.Category 1	2025 Post-Adj	2026	2027	2028	2029	2030	2031				
433	2200-0734	GCT SCG SUBSIDY	General Maintenance	45	46	47	47	48	49	50				
434			Office Supplies/Services	78,651	55,387	50,413	63,328	58,067	58,987	61,931				
435	2200-0734 Total			78,696	55,433	50,460	63,375	58,115	59,036	61,981				2025 GCT without ABM $972K ($81K * 12mths). 2CalPlaza lease includes Janitorial services
436	2200-0735	FACILITIES GCT	Contracted Services	1,251,964	995,755						Avg Mthly	96,675		279,964
437			Copy Services	54,234	44,593							4,329		54,234
438			General Maintenance	277,553	333,622							32,390		277,553
439			Office Supplies/Services	305,595	392,886							38,144		305,595
440			Security Maintenance	152,407	91,310							8,865		152,407
441			Utilities	0	0									1,069,753
442	2200-0735 Total			2,041,753	1,858,166	0	0	0	0	0				

Total 2025 GCT costs w/o janitorial to compare to 2Cal OpEx costs

Coffee 43,750/yr (for 5 sites Anaheim, SD, Chatsworth, CPT, Redlands). 8 in total (Also have Pico, MPK, and 2 Cal)- $43,750 each site
$350k/yr for all sites

NL Incremental	Costs in Thous, Rounded		Total	3% escalation for increased in-office	
2026	coffee	$ 15	**1161**	34.84462941	$ 1,196
	2 Cal moving costs	$ 1,000			
	GCT Proxy Fac	$ 147			
2027	coffee	$ 44	**960**	34.84462941	$ 995
	GCT Proxy Fac	$ 917			
2028	coffee	$ 44	**997**	34.84462941	$ 1,032
	GCT Proxy Fac	$ 953			
2029	coffee	$ 44	**1035**	34.84462941	$ 1,070
	GCT Proxy Fac	$ 991			
2030	coffee	$ 44	**1075**	34.84462941	$ 1,110
	GCT Proxy Fac	$ 1,031			
2031	coffee	$ 44	**1116**	34.84462941	$ 1,151
	GCT Proxy Fac	$ 1,072			

10/19/2025 : 2025 reflects Sep YTD and forecast from Oct-Dec

*** 3-year average**

Sum of Value Cost Center	CC Lookup.Cost Center Description (Long)	Attribute 2019	2020	2021	2022	2023	2024	2025	2025 Adjus	2025 Post-Adj	2026	2027	2028	2029	2030	2031	
2200-1235	FACILITIES 2 CAL PLAZA HQ										98,635	471,724	350,528	339,841	387,364	359,244	**<<Assumption moving beginning September 2026**
	GRAND TOTAL									**5,872,706**	**5,656,308**	**5,887,059**	**5,739,507**	**5,695,201**	**5,773,923**	**5,736,211**	

2026

Labor forecast	98,635.00	
Labor forecast (with V	114,465.92	114
Non-labor		-
FTE without V&S	0.8	
FTE	0.9	
Units		

2027

Labor forecast	405,967.00	
Labor forecast (with V	471,124.70	471
Non-labor		-
FTE without V&S	3.1	
FTE	3.7	
Units		

2028

Labor forecast	394,366.00	
Labor forecast (with V	457,661.74	458
Non-labor		-
FTE without V&S	3.1	
FTE	3.6	
Units		

2029

Labor forecast	398,291.00	
Labor forecast (with V	462,216.71	462
Non-labor		-
FTE without V&S	3.1	
FTE	3.6	
Units		

2030

Labor forecast	399,541.00	
Labor forecast (with V	463,667.33	464
Non-labor		-
FTE without V&S	3.1	
FTE	3.6	
Units		

2031

Labor forecast	397,399.00	
Labor forecast (with V	461,181.54	461
Non-labor		-
FTE without V&S	3.1	
FTE	3.6	
Units		

V&S factor:

Co_Code	Fiscal_Year	Factor	FTE_Factor
2200	2021	0.1765	0.1884
2200	2022	0.1688	0.182
2200	2023	0.1588	0.1698
2200	2024	0.1605	0.1742
2200	2025	0.1605	0.1742

FTE factor

Co_Code	**Fiscal_Year**	**Factor ***	Rate	
2200	2021	2088		
2200	2022	2080		
2200	2023	2080		
2200	2024	2096	hourly rate	annual cost per FTE
2200	2025	2088		150000

Beginning of Workpaper
2200-2284.000 - SCG MICROWAVE RENTS

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

Activity Description:

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

N/A

NSE - Base YR Rec

A base-year forecast methodology is the most accurate methodology since costs are largely contractually predetermined and are therefore a reasonable foundation of future costs. Additionally, SoCalGas does not presently anticipate leasing additional sites. Adjustments to the base-year forecast are made to account for annual industry standard escalations of 4% .

Units - Base YR Rec

Square Footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	2,406	2,373	2,467	2,700	3,100	1,106	1,106	1,106	1,106	1,106	1,106
NSE	0	0	0	0	0	2,074	2,157	2,243	2,333	2,426	2,523
Total	**2,406**	**2,373**	**2,467**	**2,700**	**3,100**	**3,180**	**3,263**	**3,349**	**3,439**	**3,532**	**3,629**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

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	3,100	0	3,100	0.0	0
Total Incurred	**0**	**3,100**	**0**	**3,100**	**0.0**	**0**
% Allocation						
Retained	53.16%	53.16%				
SEU	44.23%	44.23%				
CORP	2.61%	2.61%				
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.	0	1,106	2,074	3,180	0.0	0
Total Incurred	**0**	**1,106**	**2,074**	**3,180**	**0.0**	0
% Allocation						
Retained	53.16%	53.16%				
SEU	44.23%	44.23%				
CORP	2.61%	2.61%				
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	1,106	2,157	3,263	0.0	0
Total Incurred	**0**	**1,106**	**2,157**	**3,263**	**0.0**	**0**
% Allocation						
Retained	53.16%	53.16%				
SEU	44.23%	44.23%				
CORP	2.61%	2.61%				
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.	0	1,106	2,243	3,349	0.0	0
Total Incurred	**0**	**1,106**	**2,243**	**3,349**	**0.0**	0
% Allocation						
Retained	53.16%	53.16%				
SEU	44.23%	44.23%				
CORP	2.61%	2.61%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

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	1,106	2,333	3,439	0.0	0
Total Incurred	**0**	**1,106**	**2,333**	**3,439**	**0.0**	**0**
% Allocation						
Retained	53.16%	53.16%				
SEU	44.23%	44.23%				
CORP	2.61%	2.61%				
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.	0	1,106	2,426	3,532	0.0	0
Total Incurred	**0**	**1,106**	**2,426**	**3,532**	**0.0**	0
% Allocation						
Retained	53.16%	53.16%				
SEU	44.23%	44.23%				
CORP	2.61%	2.61%				
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	1,106	2,523	3,629	0.0	0
Total Incurred	**0**	**1,106**	**2,523**	**3,629**	**0.0**	**0**
% Allocation						
Retained	53.16%	53.16%				
SEU	44.23%	44.23%				
CORP	2.61%	2.61%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Cost Center Allocation Percentage for 2026

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Cost Center Allocation Percentage for 2027

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Cost Center Allocation Percentage for 2028

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Cost Center Allocation Percentage for 2029

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

Cost Center Allocation Percentage for 2030

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Cost Center Allocation Percentage for 2031

SoCalGas leases over 50 telecommunication sites necessary for the operation of its telecommunications network, for both data and voice communications. Costs in this cost center include the costs to lease said sites, including rent, and operating expenses, such as utilities and generator fuel costs.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

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	3,100	3,100	3,100	3,100	3,100	3,100	-1,994	-1,994	-1,994	-1,994	-1,994	-1,994	1,106	1,106	1,106	1,106	1,106	1,106
NSE	0	0	0	0	0	0	2,074	2,157	2,243	2,333	2,426	2,523	2,074	2,157	2,243	2,333	2,426	2,523
Total	**3,100**	**3,100**	**3,100**	**3,100**	**3,100**	**3,100**	**80**	**163**	**249**	**339**	**432**	**529**	**3,180**	**3,263**	**3,349**	**3,439**	**3,532**	**3,629**
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	-1,994	2,074	80	0.0	0	1-Sided Adj
Explanation:	Adjusting to zero out non-labor and adding standard 4% NSE per year for contractual lease increases.						
2026 Total	**0**	**-1,994**	**2,074**	**80**	**0.0**	0	
2027	0	-1,994	2,157	163	0.0	0	1-Sided Adj
Explanation:	Adjusting to zero out non-labor and adding standard 4% NSE per year for contractual lease increases.						
2027 Total	**0**	**-1,994**	**2,157**	**163**	**0.0**	0	
2028	0	-1,994	2,243	249	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjusting to zero out non-labor and adding standard 4% NSE per year for contractual lease increases.						
2028 Total	**0**	**-1,994**	**2,243**	**249**	**0.0**	0	
2029	0	-1,994	2,333	339	0.0	0	1-Sided Adj
Explanation:	Adjusting to zero out non-labor and adding standard 4% NSE per year for contractual lease increases.						
2029 Total	**0**	**-1,994**	**2,333**	**339**	**0.0**	0	
2030	0	-1,994	2,426	432	0.0	0	1-Sided Adj
Explanation:	Adjusting to zero out non-labor and adding standard 4% NSE per year for contractual lease increases.						
2030 Total	**0**	**-1,994**	**2,426**	**432**	**0.0**	0	
2031	0	-1,994	2,523	529	0.0	0	1-Sided Adj
Explanation:	Adjusting to zero out non-labor and adding standard 4% NSE per year for contractual lease increases.						
2031 Total	**0**	**-1,994**	**2,523**	**529**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	2,061	2,141	2,312	2,612	3,100
NSE	0	0	0	0	0
Total	**2,061**	**2,141**	**2,312**	**2,612**	**3,100**
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	2,061	2,141	2,312	2,612	3,100
NSE	0	0	0	0	0
Total	**2,061**	**2,141**	**2,312**	**2,612**	**3,100**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

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	345	232	155	89	0
NSE	0	0	0	0	0
Total	**345**	**232**	**155**	**89**	**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	2,406	2,373	2,467	2,700	3,100
NSE	0	0	0	0	0
Total	**2,406**	**2,373**	**2,467**	**2,700**	**3,100**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: A. Facility Services
Category-Sub: 1. Facility Operations
Cost Center: 2200-2284.000 - SCG MICROWAVE RENTS
Unit Measure: Other

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Cost Center: VARIOUS

Summary for Category: B. Facility GCT and Rents GCT

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	350	301	0	0	0	0	0
Non-Labor	16,295	14,950	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	**16,645**	**15,251**	**0**	**0**	**0**	**0**	**0**
FTE	3.2	3.0	0.0	0.0	0.0	0.0	0.0
Cost Centers belonging to this Category:							
2200-0618.000 GCT RENTS							
Labor	0	0	0	0	0	0	0
Non-Labor	14,463	13,092	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	**14,463**	**13,092**	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-0735.000 FACILITIES GCT							
Labor	350	301	0	0	0	0	0
Non-Labor	1,832	1,858	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	**2,182**	**2,159**	**0**	**0**	**0**	**0**	**0**
FTE	3.2	3.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0618.000 - GCT RENTS

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
Unit Measure: FTEs

Activity Description:

This cost center includes costs for SoCalGas's headquarters lease (Gas Company Tower). The leased premises consists of 10 full floors and additional support areas that total approximately 302,583 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes, utilities, janitorial, and additional sundry invoices.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

NSE escalations were applied based on contractual obligations and industry standards.

Units - Zero-Based

Square footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**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	19,603	19,807	18,043	18,192	14,463	13,092	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**19,603**	**19,807**	**18,043**	**18,192**	**14,463**	**13,092**	**0**	**0**	**0**	**0**	**0**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
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	14,463	0	14,463	0.0	0
Total Incurred	**0**	**14,463**	**0**	**14,463**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	0	13,092	0	13,092	0.0	0
Total Incurred	**0**	**13,092**	**0**	**13,092**	**0.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

This cost center includes costs for SoCalGas headquarters lease (Gas Company Tower). The leased premises consists of 10 full floors and additional support areas that total approximately 302,583 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes, utilities, janitorial, and additional sundry invoices.

Cost Center Allocation Percentage for 2026

This cost center includes costs for SoCalGas headquarters lease (Gas Company Tower). The leased premises consists of 10 full floors and additional support areas that total approximately 302,583 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes, utilities, janitorial, and additional sundry invoices.

Cost Center Allocation Percentage for 2027

Costs discontinue for GCT Rents at end of October 2026 as the new headquarters is moving to 2Cal.

Cost Center Allocation Percentage for 2028

Costs discontinue for GCT Rents at end of October 2026 as the new headquarters is moving to 2Cal.

Cost Center Allocation Percentage for 2029

Costs discontinue for GCT Rents at end of October 2026 as the new headquarters is moving to 2Cal.

Cost Center Allocation Percentage for 2030

Costs discontinue for GCT Rents at end of October 2026 as the new headquarters is moving to 2Cal.

Note: Totals may include rounding differences.

Area:	OPERATIONS SUPPORT
Witness:	Paul M. Goldstein
Category:	B. Facility GCT and Rents GCT
Category-Sub:	1. Placeholder
Cost Center:	2200-0618.000 - GCT RENTS
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2031

Costs discontinue for GCT Rents at end of October 2026 as the new headquarters is moving to 2Cal.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
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	0	0	0	0	0	0	13,092	0	0	0	0	0	13,092	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**13,092**	**0**	**0**	**0**	**0**	**0**	**13,092**	**0**	**0**	**0**	**0**	**0**
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 (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	0	13,092	0	13,092	0.0	0	1-Sided Adj
Explanation:	Adding non-labor costs for 2026 ending at the end of October 2026.						
2026 Total	**0**	**13,092**	**0**	**13,092**	**0.0**	0	
2027 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2028 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2029 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2030 Total	**0**	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
Unit Measure: FTEs

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2031 Total	**0**	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
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	16,794	17,868	16,908	17,594	14,463
NSE	0	0	0	0	0
Total	**16,794**	**17,868**	**16,908**	**17,594**	**14,463**
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	16,794	17,868	16,908	17,594	14,463
NSE	0	0	0	0	0
Total	**16,794**	**17,868**	**16,908**	**17,594**	**14,463**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
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	2,809	1,939	1,135	599	0
NSE	0	0	0	0	0
Total	**2,809**	**1,939**	**1,135**	**599**	**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	19,603	19,807	18,043	18,192	14,463
NSE	0	0	0	0	0
Total	**19,603**	**19,807**	**18,043**	**18,192**	**14,463**
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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0618.000 - GCT RENTS
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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0618.000

Added by TT

CE	CE Name	IO		2026 January	February	March	April	May	June	July	August	September	October	November	December	Total	Notes
6270202	RE OP LEASE - ROU EXP	FG916002200	Base Rent	$ 684,806.66	$ 684,806.66	$ 684,806.66	$ 684,806.66	$ 684,806.66	$ 684,806.66	$ 684,806.66	$ 684,806.66	$ 684,806.66	$ 684,806.66	-	$ -	$ 6,848,066.60	Reflects 2.75% escalation
6270402	VAR LEASE COSTS RE	FG916002200	Opex	$ 245,866.13	$ 245,866.13	$ 245,866.13	$ 245,866.13	$ 245,866.13	$ 245,866.13	$ 245,866.13	$ 245,866.13	$ 245,866.13	$ 245,866.13	$ -	$ -	$ 2,458,661.30	Based on 4% escalation of 2023
6400375	A&G-REAL PROPRENTAL	FG916002200	Parkine GCT -Unreserved	$ 193,871.71	$ 193,871.71	$ 193,871.71	$ 193,871.71	$ 193,871.71	$ 193,871.71	$ 193,871.71	$ 193,871.71	$ 193,871.71	$ 193,871.71	$ -	$ -	$ 1,938,717.06	2025 actuals plus estimated 2% escalation
6400375	A&G-REAL PROPRENTAL	FG916002200	Parking GCT- Reserved	$ 15,990.58	$ 15,990.58	$ 15,990.58	$ 15,990.58	$ 15,990.58	$ 15,990.58	$ 15,990.58	$ 15,990.58	$ 15,990.58	$ 15,990.58	$ -	$ -	$ 159,905.83	2025 actuals plus 1.011 escalation based on previous year's escalation
6400375	A&G-REAL PROPRENTAL	FG916002200	Parking WTC	$ 28,926.98	$ 28,926.98	$ 28,926.98	$ 28,926.98	$ 28,926.98	$ 28,926.98	$ 28,926.98	$ 28,926.98	$ 28,926.98	$ 28,926.98	$ -	$ -	$ 289,269.76	Assumes 2% escalation
6270402	VAR LEASE COSTS RE	FG916002200	Parkine Validation	$ 12,600.00			$ 12,600.00			$ 12,600.00			$ 12,600.00			$ 50,400.00	Rate is flat at $700 per 1800 tickets per quarter
6270402	VAR LEASE COSTS RE	FG916002200	Parking Overage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	No overage charges were incurred in 2025, none are expected in 2026
6270402	VAR LEASE COSTS RE	FG916002200	Property Taxes	$ 162,846.67	$ 162,846.67	$ 162,846.67	$ 162,846.67	$ 162,846.67	$ 162,846.67	$ 162,846.67	$ 162,846.67	$ 162,846.67	$ 162,846.67	$ -	$ -	$ 1,628,466.72	Estimtaed 2% increase over monthly accrued amount of $159,653.60
6270402	VAR LEASE COSTS RE	FG916002200	OSTI (Over Standard Tenant Improvement Tax)	$ 12,211.67	$ 12,211.67	$ 12,211.67	$ 12,211.67	$ 12,211.67	$ 12,211.67	$ 12,211.67	$ 12,211.67	$ 12,211.67	$ 12,211.67	$ -	$ -	$ 122,116.75	Estimated 2% increase
6270402	VAR LEASE COSTS RE	FG916002200	Sundry A/C	$ 24,551.06	$ 24,551.06	$ 24,551.06	$ 24,551.06	$ 24,551.06	$ 24,551.06	$ 24,551.06	$ 24,551.06	$ 24,551.06	$ 24,551.06	$ -	$ -	$ 245,510.62	Based on 2025 average plus 4%
6270402	VAR LEASE COSTS RE	FG916002200	Green Power	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Green Power has been terminated
6270402	VAR LEASE COSTS RE	FG916002200	Sundry Janitorial (Supply Invoices)	$ 9,408.39	$ 9,408.39	$ 9,408.39	$ 9,408.39	$ 9,408.39	$ 9,408.39	$ 9,408.39	$ 9,408.39	$ 9,408.39	$ 9,408.39	$ -	$ -	$ 94,083.91	Based on 2024/5 average plus 4%
6270402	VAR LEASE COSTS RE	FG916002200	OPEX Reconciliation													$ -	
																$ -	
			Totals	$ 1,391,079.85	$ 1,378,479.85	$ 1,378,479.85	$ 1,391,079.85	$ 1,378,479.85	$ 1,378,479.85	$ 1,391,079.85	$ 1,378,479.85	$ 1,378,479.85	$ 1,391,079.85	$ -	$ -	$ 13,835,198.53	$ 13,835,198.53
6270202	RE OP LEASE - ROU EXP	FG916002200	Rent Credit	$ (74,294.18)	$ (74,294.18)	$ (74,294.18)	$ (74,294.18)	$ (74,294.18)	$ (74,294.18)	$ (74,294.18)	$ (74,294.18)	$ (74,294.18)	$ (74,294.18)			$ (742,941.80)	$ (742,941.80)
			Total Net of Rent Credit	$ 1,316,785.67	$ 1,304,185.67	$ 1,304,185.67	$ 1,316,785.67	$ 1,304,185.67	$ 1,304,185.67	$ 1,316,785.67	$ 1,304,185.67	$ 1,304,185.67	$ 1,316,785.67			$ 13,092,256.73	$ 13,092,256.73
			Total	**$ 1,316,785.67**	**$ 1,304,185.67**	**$ 1,304,185.67**	**$ 1,316,785.67**	**$ 1,304,185.67**	**$ 1,304,185.67**	**$ 1,316,785.67**	**$ 1,304,185.67**	**$ 1,304,185.67**	**$ 1,316,785.67**	**$ -**	**$ -**	**$ 13,092,256.73**	**$ 13,092,256.73**

Cross Tab Check	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ 856,378.61	$ -	$ -		

Beginning of Workpaper
2200-0735.000 - FACILITIES GCT

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
Unit Measure: FTEs

Activity Description:

This cost center includes costs for SoCalGas headquarters lease (Gas Company Tower). The leased premises consists of 10 full floors and additional support areas that total approximately 302,583 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes, utilities, janitorial, and additional sundry invoices.

Forecast Explanations:

Labor - Zero-Based

The Zero-Based Forecast methodology was utilized as it provides the most accurate representation of staffing requirements necessary to support occupancy of the Gas Company Tower (GCT) until the end of the lease term, late 2026, and the new facility begins in late 2026. These projected costs are allocated to SDG&E and the Corporate Center based on the proportion of space occupied and the corresponding Shared Services allocation percentages applicable to each utility.

Non-Labor - Zero-Based

The Zero-Based Forecast methodology was applied because it provides a reasonable estimate of the non-labor costs required to operate and maintain the facility upon occupancy, anticipated to end at the end of October 2026. This approach is more appropriate than utilizing base-year costs or a five-year historical average, as the Gas Tower headquarters facility will not be fully occupied for all of 2026 and do not representative of normal, ongoing operations. The forecasted costs are allocated to SDG&E and the Corporate Center based on the proportion of space utilized and the applicable Shared Services allocation percentages for each occupying utility.

NSE - Zero-Based

N/A

Units - Zero-Based

Square footage.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	647	461	362	450	350	301	0	0	0	0	0
Non-Labor	760	1,280	2,368	2,320	1,832	1,858	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,407**	**1,740**	**2,730**	**2,770**	**2,181**	**2,159**	**0**	**0**	**0**	**0**	**0**
FTE	6.0	4.4	3.3	4.0	3.2	3.0	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: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
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.	350	1,832	0	2,182	3.2	0
Total Incurred	**350**	**1,832**	**0**	**2,182**	**3.2**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	301	1,858	0	2,159	3.0	0
Total Incurred	**301**	**1,858**	**0**	**2,159**	**3.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
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.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	0
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	**0**	**0**	**0**	**0**	**0.0**	**0**
% Allocation						
Retained	94.72%	94.72%				
SEU	2.18%	2.18%				
CORP	3.10%	3.10%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

This cost center includes costs for SoCalGas headquarters lease (Gas Company Tower). The leased premises consists of 10 full floors and additional support areas that total approximately 302,583 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes, utilities, janitorial, and additional sundry invoices.

Cost Center Allocation Percentage for 2026

This cost center includes costs for SoCalGas headquarters lease (Gas Company Tower). The leased premises consists of 10 full floors and additional support areas that total approximately 302,583 square feet. Costs associated with the operation of this lease include: base rent, operating expenses, parking, property taxes, utilities, janitorial, and additional sundry invoices.

Cost Center Allocation Percentage for 2027

No costs associated lease term ends late 2026.

Cost Center Allocation Percentage for 2028

No costs associated lease term ends late 2026.

Cost Center Allocation Percentage for 2029

No costs associated lease term ends late 2026.

Cost Center Allocation Percentage for 2030

No costs associated lease term ends late 2026.

Note: Totals may include rounding differences.

Area:	OPERATIONS SUPPORT
Witness:	Paul M. Goldstein
Category:	B. Facility GCT and Rents GCT
Category-Sub:	1. Placeholder
Cost Center:	2200-0735.000 - FACILITIES GCT
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2031

No costs associated lease term ends late 2026.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
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	301	0	0	0	0	0	301	0	0	0	0	0
NLbr	0	0	0	0	0	0	1,858	0	0	0	0	0	1,858	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**2,159**	**0**	**0**	**0**	**0**	**0**	**2,159**	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	3.0	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 (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	296	1,858	0	2,154	3.0	0	1-Sided Adj
Explanation:	Adding labor nonlabor and FTE until end of lease term in late 2026.						
2026	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.						
2026 Total	**301**	**1,858**	**0**	**2,159**	**3.0**	0	
2027 Total	**0**	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
Unit Measure: FTEs

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2028 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2029 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2030 Total	**0**	**0**	**0**	**0**	**0.0**	0	
2031 Total	**0**	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	471	356	293	375	297
Non-Labor	651	1,154	2,219	2,244	1,832
NSE	0	0	0	0	0
Total	**1,122**	**1,510**	**2,512**	**2,619**	**2,129**
FTE	5.1	3.7	2.9	3.4	2.7
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	471	356	293	375	297
Non-Labor	651	1,154	2,219	2,244	1,832
NSE	0	0	0	0	0
Total	**1,122**	**1,510**	**2,512**	**2,619**	**2,129**
FTE	5.0	3.7	2.8	3.4	2.7
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	83	60	46	60	52

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
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	**83**	**60**	**46**	**60**	**52**
FTE	1.0	0.7	0.5	0.6	0.5
Units	0	0	0	0	0
Escalation to 2025$					
Labor	93	45	23	15	0
Non-Labor	109	125	149	76	0
NSE	0	0	0	0	0
Total	**202**	**170**	**172**	**91**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	647	461	362	450	350
Non-Labor	760	1,280	2,368	2,320	1,832
NSE	0	0	0	0	0
Total	**1,407**	**1,740**	**2,730**	**2,770**	**2,181**
FTE	6.0	4.4	3.3	4.0	3.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs
** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein
Category: B. Facility GCT and Rents GCT
Category-Sub: 1. Placeholder
Cost Center: 2200-0735.000 - FACILITIES GCT
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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-0735.000

Labor Total

10/19/2025 : 2025 reflects Sep YTD and forecast from Oct-Dec

	Sum of Value		Attribute															
	Cost Center	CC Lookup.Cost Center Description (Long)	2019	2020	2021	2022	2023	2024	2025	2025 Adjusr	2025 Post-Adj	2026	2027	2028	2029	2030	2031
2200-0735 Total	2200-0735	FACILITIES GCT	631,607	-72,154	651,118	1,151,839	2,209,763	2,243,043	2,049,753		2,049,753	1,858,166	-	-	-	-	-
											10 months only. Sep onwards going to 2200-1235 - 2Cal						

Non-Labor Total

Sum of Value		Attribute																
Cost Center	CC Lookup.Cost Center Descrip	2019		2020	2021	2022	2023	2024	2025	2025 Adjusr	2025 Post-	2026	2027	2028	2029	2030	2031	
2200-0735	FACILITIES GCT		720,443	667,105	551,722	420,446	360,263	440,771	382,589		382,589	295,906	-	-	-	-	-	<<Assumption moving beginning in September 2026
												10 months only. Sep onwards going to 2200-1235 - 2Cal						

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0101	000	CONT. IMPR.
2200-0198	000	FLEET NEEDLES SOUTH
2200-0620	000	GAS CONSTRUCTION
2200-0621	000	VALENCIA STOREROOM
2200-0622	000	OXNARD STOREROOM
2200-0623	000	FLEET CANOGA PARK
2200-0624	000	FLEET SATICOY
2200-0625	000	FLEET GLENDALE
2200-0626	000	FLEET HOLLYWOOD
2200-0627	000	FLEET JUANITA
2200-0629	000	FLEET VISALIA
2200-0630	000	FLEET LANCASTER
2200-0631	000	FLEET BAKERSFIELD
2200-0632	000	FLEET VALENCIA
2200-0633	000	FLEET BRANFORD
2200-0634	000	FLEET HON RANCHO
2200-0635	000	FLEET SIMI VALLEY
2200-0636	000	FLEET OXNARD
2200-0637	000	FLEET STA BARBARA
2200-0638	000	FLEET STA MARIA
2200-0639	000	FLEET SAN LUIS
2200-0640	000	FLEET GOLETA
2200-0641	000	FACILITIES MANAGER - CHATSWORTH
2200-0642	000	LOMPOC BRANCH OFFICE
2200-0643	000	OXNARD BRANCH OFFICE
2200-0644	000	PORTERVILLE BRANCH OFFICE
2200-0645	000	SAN LUIS OBISPO BRANCH OFFICE
2200-0646	000	SANTA BARBARA BRANCH OFFICE
2200-0647	000	SANTA MARIA BRANCH OFFICE
2200-0648	000	FACILITIES VENTURA COMPRESSOR STATION
2200-0649	000	FACILITIES SANTA BARBARA
2200-0650	000	FACILITIES CANOGA PARK
2200-0651	000	FACILITIES OXNARD
2200-0652	000	FACILITIES SAN LUIS
2200-0653	000	FACILITIES SANTA MARIA
2200-0654	000	FACILITIES SATICOY
2200-0655	000	FACILITIES SIMI VALLEY
2200-0656	000	FACILITIES GOLETA TRANS
2200-0657	000	FACILITIES HONOR RANCHO
2200-0658	000	FACILITIES ALISO
2200-0659	000	FACILITIES NEWHALL
2200-0660	000	FACILITIES BAKERSFIELD
2200-0661	000	FACILITIES VISALIA
2200-0662	000	DELANO BRANCH OFFICE
2200-0663	000	DINUBA BRANCH OFFICE

Area: OPERATIONS SUPPORT
Witness: Paul M. Goldstein

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0664	000	HANFORD BRANCH OFFICE
2200-0665	000	LANCASTER BRANCH OFFICE
2200-0666	000	VAN NUYS BRANCH OFFICE
2200-0667	000	VISALIA BRANCH OFFICE
2200-0668	000	FACILITIES VISALIA
2200-0669	000	FACILITIES LANCASTER
2200-0670	000	FACILITIES HOLLYWOOD
2200-0671	000	FACILITIES JUANITA
2200-0672	000	FACILITIES VALENCIA
2200-0673	000	FACILITIES BRANFORD
2200-0674	000	FACILITIES GLENDALE
2200-0675	000	GLENDALE BRANCH OFFICE
2200-0676	000	SAN FERNANDO BRANCH OFFICE
2200-0677	000	SERVICE CENTER UTILITY CHARGES
2200-0679	000	SAN DIMAS STOREROOM
2200-0680	000	SAN BERNADINO STOREROOM
2200-0681	000	FLEET SBRNDO
2200-0682	000	FLEET BEAUMT
2200-0683	000	FLEET ELCNTO
2200-0684	000	FLEET PLMDST
2200-0685	000	FLEET RAMONA
2200-0686	000	FLEET RIVRSD
2200-0687	000	FLEET CHINO
2200-0688	000	FLEET BLYTHE
2200-0689	000	FLEET MONTEREY PK
2200-0690	000	FLEET ALHAMBRA
2200-0691	000	FLEET PASADENA
2200-0692	000	FLEET INDUSTRY
2200-0693	000	FLEET FONTANA
2200-0694	000	FLEET AZUSA
2200-0695	000	FLEET BELVEDERE
2200-0697	000	COMMERCE BRANCH OFFICE
2200-0698	000	ALHAMBRA BRANCH OFFICE
2200-0699	000	EL MONTE BRANCH OFFICE
2200-0700	000	FACILITIES PASADENA
2200-0701	000	FACILITIES BELVEDERE
2200-0702	000	PASADENA BRANCH OFFICE
2200-0703	000	FACILITIES MONTEREY PARK
2200-0704	000	FACILITIES SAN DIMAS
2200-0705	000	FACILITIES ALHAMBRA
2200-0706	000	FACILITIES AZUSA
2200-0707	000	SAN DIMAS FACILITIES OVERHEAD
2200-0708	000	COVINA BRANCH OFFICE
2200-0709	000	MONROVIA BRANCH OFFICE
2200-0710	000	FACILITIES INDUSTRY

Area: OPERATIONS SUPPORT
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Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0711	000	FACILITIES CHINO
2200-0712	000	FACILITIES REDLANDS
2200-0714	000	CORONA BRANCH OFFICE
2200-0715	000	BANNING BRANCH OFFICE
2200-0716	000	EL CENTRO BRANCH OFFICE
2200-0717	000	FONTANA BRANCH OFFICE
2200-0718	000	HEMET BRANCH OFFICE
2200-0719	000	INDIO BRANCH OFFICE
2200-0720	000	ONTARIO BRANCH OFFICE
2200-0721	000	PALM SPRINGS BRANCH OFFICE
2200-0722	000	RIVERSIDE BRANCH OFFICE
2200-0723	000	SAN BERNARDINO BRANCH OFFICE
2200-0724	000	FACILITIES PALM DESERT
2200-0725	000	REDLANDS FACILITIES OVERHEAD
2200-0726	000	FACILITIES FONTANA
2200-0727	000	FACILITIES RIVERSIDE
2200-0728	000	FACILITIES EL CENTRO
2200-0729	000	FACILITIES ROMOLAND
2200-0730	000	FACILITIES SAN BERNARDINO
2200-0731	000	FACILITIES VICTORVILLE
2200-0732	000	AREA FACILITY MANAGER-NORTH
2200-0734	000	GCT SCG SUBSIDY
2200-0736	000	FACILITIES OLYMPIC
2200-0737	000	FACILITIES SPENCE
2200-0738	000	FACILITIES COMPTON
2200-0739	000	CENTRAL AVE BRANCH OFFICE
2200-0740	000	COMPTON BRANCH OFFICE
2200-0741	000	DALY STREET BRANCH OFFICE
2200-0742	000	HUNTINGTON PK BRANCH OFFICE
2200-0743	000	INGLEWOOD BRANCH OFFICE
2200-0744	000	SAN PEDRO BRANCH OFFICE
2200-0745	000	SANTA MONICA BRANCH OFFICE
2200-0746	000	SOUTH GATE BRANCH OFFICE
2200-0747	000	WATTS BRANCH OFFICE
2200-0748	000	WILMINGTON BRANCH OFFICE
2200-0749	000	FACILITIES 182ND ST (REDONDO BEACH)
2200-0750	000	SUPPORT SERVICES BUSINESS APPLICATIONS
2200-0751	000	FACILITIES CRENSHAW BASE
2200-0752	000	FACILITIES SAN PEDRO BASE
2200-0753	000	FACILITIES SANTA MONICA BASE
2200-0754	000	FACILITIES YUKON BASE
2200-0755	000	FACILITIES HUNTINGTON PARK BASE
2200-0756	000	FACILITIES PLAYA DEL REY
2200-0757	000	FACILITIES ANAHEIM
2200-0758	000	FLEET NEEDLES NORTH

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Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0759	000	FACILITIES SANTA ANA BASE
2200-0760	000	FACILITIES ALISO VIEJO
2200-0761	000	FACILITIES GARDEN GROVE BASE
2200-0762	000	FACILITES LA JOLLA STREET BASE
2200-0764	000	SANTA ANA BRANCH OFFICE
2200-0765	000	ANAHEIM BRANCH OFFICE
2200-0767	000	FACILITIES ENERGY RESOURCE CENTER
2200-0768	000	FACILITIES DOWNEY BASE
2200-0769	000	FACILITIES WHITTIER BASE
2200-0771	000	BELLFLOWER BRANCH OFFICE
2200-0772	000	FLEET ANAHEIM
2200-0773	000	FLEET DOWNEY
2200-0774	000	FLEET GARDEN GROVE
2200-0775	000	FLEET LA JOLLA
2200-0776	000	FLEET WHITTIER
2200-0777	000	FLEET ALLISO VIEJO
2200-0778	000	FLEET SANTA ANA
2200-0779	000	FLEET PICO RIVERA
2200-0780	000	TRANSMISSION FLEET # 5
2200-0781	000	FLEET COMPTON
2200-0782	000	FLEET HUNT PARK
2200-0783	000	FLEET SAN PEDRO
2200-0784	000	FLEET YUKON
2200-0785	000	FLEET 182ND ST
2200-0786	000	FLEET CRENSHAW
2200-0787	000	FLEET PLAYA DEL REY
2200-0788	000	FLEET SANTA MONICA
2200-0789	000	FLEET MAINTENANCE CREDITS
2200-0790	000	TRANSMISSION FLEET MONTEBELLO
2200-0791	000	LOGISTICS NORTH MANAGER
2200-0794	000	MATERIAL DISTRIBUTION
2200-0795	000	MATERIAL SERVICES INVENTORY
2200-0796	000	SOUTH STOREROOM
2200-0797	000	RECEIVING AND SUPPORT
2200-0800	000	FABRICATION & REPAIR
2200-0802	000	ASSET MANAGEMENT
2200-0803	000	FLEET ASSET LD TEAM
2200-0910	000	EL CENTRO STATION MAINTENANCE COST
2200-0939	000	BUSINESS CHANGE PMO
2200-0940	000	SUSTAINABILITY & COMPLIANCE MANAGER
2200-0952	000	PROFESSIONAL SERVICES
2200-0953	000	STRATEGIC SOURCING PORTFOLIO
2200-1030	000	HIGH PRESSURE MATERIAL
2200-1084	000	SUPPORT SERVICES BUSINESS INTELLIGENCE
2200-1154	000	FLEET TEMPLETON

Area: OPERATIONS SUPPORT
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Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-1155	000	FACILITIES NEWBERRY SPRINGS
2200-1157	000	FACILITIES ADELANTO SPRINGS
2200-1158	000	FACILITIES CACTUS CITY
2200-1159	000	FACILITIES MURRIETA
2200-1160	000	POMONA BRANCH OFFICE
2200-1161	000	FACILITIES BREA
2200-1162	000	FACILITIES MONTEBELLO
2200-1163	000	FACILITIES YUCCA VALLEY
2200-1164	000	CRENSHAW BRANCH OFFICE
2200-1165	000	HOLLYWOOD BRANCH OFFICE
2200-1166	000	FACILITIES MOJAVE
2200-1167	000	FACILITIES PORTERVILLE
2200-1168	000	FLEET HANFORD
2200-1169	000	FLEET PORTERVILLE
2200-1170	000	FLEET TAFT
2200-1171	000	FACILITIES DANA POINT
2200-1172	000	SANTA FE SPRINGS BRANCH OFFICE
2200-1173	000	FACILITIES TEMPLETON
2200-1176	000	FACILITIES NEEDLES
2200-1183	000	FACILITIES TAFT
2200-1184	000	FACILITIES WHEELER RIDGE
2200-1185	000	FLEET MOJAVE
2200-1186	000	FLEET CHATSWORTH
2200-1187	000	FLEET SAN DIMAS
2200-1188	000	FACILITES BLYTHE
2200-1189	000	FACILITIES CORONA
2200-1190	000	FLEET RM FORREST
2200-1191	000	FACILITIES HANFORD
2200-1192	000	FLEET GAS COMPANY TOWER
2200-1193	000	FLEET REDLANDS
2200-1194	000	FLEET LOMPOC
2200-1195	000	FLEET CORONA
2200-1196	000	FLEET VICTORVILLE
2200-1202	000	FACILITIES RIM FOREST
2200-1203	000	FACILITIES DESERT CENTER
2200-1204	000	FACILITIES BEAUMONT
2200-1206	000	FLEET MURRIETA
2200-1207	000	COMPTON FACILITIES OVERHEAD
2200-1208	000	FLEET ENERGY RESOURCE CENTER
2200-1209	000	FLEET YUCCA VALLEY
2200-1232	000	FLEET VENTURA
2200-1343	000	FLEET ALISO CANYON
2200-1344	000	FLEET YUCCA NEEDLES
2200-2014	000	FACILITIES & CAPITAL PROGRAMS
2200-2015	000	FACILITY WORK MANAGEMENT - SCG

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Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2016	000	FLEET LEASES-SCG
2200-2017	000	POOL CAR CREDIT-SCG
2200-2018	000	CONTINUOUS IMPROVEMENT
2200-2019	000	FLEET TRAINING AND QA
2200-2020	000	FLEET STRATEGY & MAINTENANCE
2200-2057	000	DIR - PROJ IMP & OVERSIGHT
2200-2096	000	FUEL - FLEET
2200-2135	000	OTHER SCG RENT
2200-2139	000	SCG RFS VEHICLES
2200-2142	000	DIRECTOR SUPPLY MANAGEMENT
2200-2159	000	OFFICE SERVICES
2200-2160	000	MAINT OPS NORTH MANAGER
2200-2162	000	CROSS FUELING - SDGE
2200-2184	000	GCT SDGE/CC TRANSPORTATION SUBSIDY - NSS
2200-2249	000	FLEET CARB CLEAN CHECK PROGRAM
2200-2256	000	FLEET BAKERSFIELD NORTH
2200-2260	000	SCG - CORP REAL ESTATE
2200-2266	000	ASSET PLANNING OPTIMIZATION
2200-2276	000	NW1CHATSWORTH-TELECOM SITE
2200-2277	000	NW2COMPTON-TELECOM SITE
2200-2278	000	SE1ANAHEIM-TELECOM SITE
2200-2279	000	FACILITIES NORTH PROJECTS - SCG
2200-2280	000	FLEET NEWBERRY SPRINGS
2200-2281	000	SE2 REDLANDS- TELECOM SITES
2200-2310	000	FACILITIES ENERGY MANAGEMENT - SCG
2200-2352	000	SUPPLIER DIVERSITY
2200-2371	000	PLANNING & SUPPORT
2200-2380	000	OPERATIONS SUPPORT SERVICES
2200-2383	000	UTILITY SECURITY SERVICES
2200-2437	000	MAJOR PROJECTS
2200-2476	000	ANALYTICS & DATA REPORTING
2200-2548	000	FLEET STRATEGY & MAINTENANCE
2200-2549	000	FLEET DIRECTOR - NON SHARED
2200-2550	000	FLEET FUEL SYSTEMS TRNG AND COMPL
2200-2573	000	SUPPLY CHAIN BUSINESS APPS & INNOVATION