

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-13-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF ALBERT J. GARCIA
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



2028 General Rate Case - REVISED

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Overall Summary For Exhibit No. SCG-13-WP.1

Area:	SUSTAINABILITY & ENVIRONMENTAL
Witness:	Albert J. Garcia

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	25,769	27,232	27,802	28,373	28,943	29,514	30,084
Shared Services	2,001	2,191	2,193	2,195	2,197	2,199	2,201
Total	27,770	29,423	29,995	30,568	31,140	31,713	32,285

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL

Witness: Albert J. Garcia

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Env Svcs and Strategic Planning & Reg Policy	25,769	27,232	27,802	28,373	28,943	29,514	30,084
Total	25,769	27,232	27,802	28,373	28,943	29,514	30,084

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Workpaper: VARIOUS

Summary for Category: A. Env Svcs and Strategic Planning & Reg Policy

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	6,974	7,964	7,964	7,964	7,964	7,964	7,964
Non-Labor	18,795	19,268	19,838	20,409	20,979	21,550	22,120
NSE	0	0	0	0	0	0	0
Total	25,769	27,232	27,802	28,373	28,943	29,514	30,084
FTE	50.4	55.9	55.9	55.9	55.9	55.9	55.9

Workpapers belonging to this Category:

2EV001.001 ENVIRONMENTAL

Labor	5,594	6,399	6,399	6,399	6,399	6,399	6,399
Non-Labor	3,962	3,962	3,962	3,962	3,962	3,962	3,962
NSE	0	0	0	0	0	0	0
Total	9,556	10,361	10,361	10,361	10,361	10,361	10,361
FTE	40.8	45.4	45.4	45.4	45.4	45.4	45.4

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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2EV001.002 RNERBA-AB32 Fees

Labor	0	0	0	0	0	0	0
Non-Labor	14,687	15,160	15,730	16,301	16,871	17,442	18,012
NSE	0	0	0	0	0	0	0
Total	14,687	15,160	15,730	16,301	16,871	17,442	18,012
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
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Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2EV001.003 STRATEGIC PLANNING							
Labor	1,380	1,565	1,565	1,565	1,565	1,565	1,565
Non-Labor	146	146	146	146	146	146	146
NSE	0	0	0	0	0	0	0
Total	1,526	1,711	1,711	1,711	1,711	1,711	1,711
FTE	9.6	10.5	10.5	10.5	10.5	10.5	10.5
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2EV001.001 - ENVIRONMENTAL

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Activity Description:

SoCalGas's Environmental Services organization consists of employees who provide guidance and support to SoCalGas on compliance in the areas of natural resources, water quality, land use planning, hazardous materials and waste (HazMat), air quality, greenhouse gas emissions, and sustainability. Environmental Services assists in SoCalGas' efforts to comply with federal, state, regional, and local environmental laws, rules, regulations, and ordinances, as well as internal company policies and procedures. The organization obtains environmental permits and approvals, develops environmental programs, and conducts specialized environmental training.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used to determine cost requirements. This methodology is appropriate because it includes costs that are applicable to the oversight, leadership, and strategy of the overall Environmental Services department. The specific cost drivers and incremental costs are best applied to a base year spending level instead of using historical averages or trends that may not be reflective of recent spending patterns. The base year represents the most accurate manner of forecasting costs since it is the most recent and reliable indicator of current cost drivers for the department, which is expected to continue through the test year.

Non-Labor - Base YR Rec

A base year forecast methodology was used to determine cost requirements. This methodology is appropriate because it includes costs that are applicable to the oversight, leadership, and strategy of the overall Environmental Services department. The specific cost drivers and incremental costs are best applied to a base year spending level instead of using historical averages or trends that may not be reflective of recent spending patterns. The base year represents the most accurate manner of forecasting costs since it is the most recent and reliable indicator of current cost drivers for the department, which is expected to continue through the test year.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,260	4,462	4,418	5,277	5,594	6,399	6,399	6,399	6,399	6,399	6,399
Non-Labor	4,119	3,790	6,821	708	3,962	3,962	3,962	3,962	3,962	3,962	3,962
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	8,379	8,253	11,239	5,984	9,556	10,361	10,361	10,361	10,361	10,361	10,361
FTE	32.2	33.0	32.4	37.7	40.8	45.4	45.4	45.4	45.4	45.4	45.4
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	5,594	5,594	5,594	5,594	5,594	5,594	805	805	805	805	805	805	6,399	6,399	6,399	6,399	6,399	6,399
NLbr	3,962	3,962	3,962	3,962	3,962	3,962	0	0	0	0	0	0	3,962	3,962	3,962	3,962	3,962	3,962
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,556	9,556	9,556	9,556	9,556	9,556	805	805	805	805	805	805	10,361	10,361	10,361	10,361	10,361	10,361
FTE	40.8	40.8	40.8	40.8	40.8	40.8	4.6	4.6	4.6	4.6	4.6	4.6	45.4	45.4	45.4	45.4	45.4	45.4
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	512	0	0	512	4.0	0	1-Sided Adj
Explanation:	Incremental FTEs to comply with new environmental regulatory and program related requirements.						
2026	24	0	0	24	0.6	0	1-Sided Adj
Explanation:	To annualize FTE added mid-2025						
2026	269	0	0	269	0.0	0	1-Sided 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	805	0	0	805	4.6	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	512	0	0	512	4.0	0	1-Sided Adj
Explanation:	Incremental FTEs to comply with new environmental regulatory and program related requirements.						
2027	24	0	0	24	0.6	0	1-Sided Adj
Explanation:	To annualize FTE added mid-2025						
2027	269	0	0	269	0.0	0	1-Sided 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	805	0	0	805	4.6	0	
2028	512	0	0	512	4.0	0	1-Sided Adj
Explanation:	Incremental FTEs to comply with new environmental regulatory and program related requirements.						
2028	24	0	0	24	0.6	0	1-Sided Adj
Explanation:	To annualize FTE added mid-2025						
2028	269	0	0	269	0.0	0	1-Sided 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	805	0	0	805	4.6	0	
2029	512	0	0	512	4.0	0	1-Sided Adj
Explanation:	Incremental FTEs to comply with new environmental regulatory and program related requirements.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
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	24	0	0	24	0.6	0	1-Sided Adj
Explanation:	To annualize FTE added mid-2025						
2029	269	0	0	269	0.0	0	1-Sided 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	805	0	0	805	4.6	0	
2030	512	0	0	512	4.0	0	1-Sided Adj
Explanation:	Incremental FTEs to comply with new environmental regulatory and program related requirements.						
2030	24	0	0	24	0.6	0	1-Sided Adj
Explanation:	To annualize FTE added mid-2025						
2030	269	0	0	269	0.0	0	1-Sided 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	805	0	0	805	4.6	0	
2031	512	0	0	512	4.0	0	1-Sided Adj
Explanation:	Incremental FTEs to comply with new environmental regulatory and program related requirements.						
2031	24	0	0	24	0.6	0	1-Sided Adj
Explanation:	To annualize FTE added mid-2025						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	269	0	0	269	0.0	0	1-Sided 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	805	0	0	805	4.6	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	3,116	3,407	3,530	4,357	4,754
Non-Labor	3,407	3,513	6,495	688	3,962
NSE	0	0	0	0	0
Total	6,523	6,920	10,025	5,046	8,716
FTE	27.0	28.0	27.7	32.1	34.2
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	3,116	3,407	3,530	4,357	4,754
Non-Labor	3,407	3,513	6,495	688	3,962
NSE	0	0	0	0	0
Total	6,523	6,920	10,025	5,046	8,716
FTE	27.0	28.0	27.7	32.1	34.2
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	550	575	561	699	840

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
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	550	575	561	699	840
FTE	5.2	5.0	4.7	5.6	6.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	594	480	327	220	0
Non-Labor	712	278	326	19	0
NSE	0	0	0	0	0
Total	1,306	758	653	239	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,260	4,462	4,418	5,277	5,594
Non-Labor	4,119	3,790	6,821	708	3,962
NSE	0	0	0	0	0
Total	8,379	8,253	11,239	5,984	9,556
FTE	32.2	33.0	32.4	37.7	40.8
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	3,116	3,407	3,530	4,357	4,754
Non-Labor	3,407	3,513	6,495	688	3,962
NSE	0	0	0	0	0
Total	6,523	6,920	10,025	5,046	8,716
FTE	27.0	28.0	27.7	32.1	34.2
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	309	37	0	1.5	0	1-Sided Adj
Explanation: Move cost to workpaper 2EV001.001 from 2EV000.000. One-sided adjustment to 2021 total cost.						
2021	3,862	16,987	0	34.8	0	1-Sided Adj
Explanation: Move cost to workpaper 2EV001.001 from 2EV001.000. One-sided adjustment to 2021 total cost.						
2021	536	898	0	3.5	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV003.002 to 2EV001.001. One-sided adjustment to 2021 total cost						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-9,167	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to move AB32 fees to workpaper 2EV001.002						
2021	-36	-11	0	-0.3	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove Subpart W from ESEV . RefID DUEA20251217174914236 - 2200-2558 NE3 - Subpart W						
2021	-16	-38	0	-0.2	0	1-Sided Adj
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2021	-309	-37	0	-1.5	0	1-Sided Adj
Explanation: Adjusting 2021 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2021	-6	-4	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove Subpart W from ESEV . RefID DUEA20251217175315690 - 2200-2475 NE3 - Subpart W						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEA20251217175706080 - 2200-2443 NE4 - LDAR						
2021	-1,079	-5,217	0	-9.5	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217175752650 - 2200-2475 NE4 - LDAR						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217175846373 - 2200-2555 NE4 - LDAR						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217175931273 - 2200-2556 NE4 - LDAR						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217180013423 - 2200-2557 NE4 - LDAR						
2021	-145	-40	0	-1.3	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217180113366 - 2200-2558 NE4 - LDAR						
2021 Total	3,116	3,407	0	27.0	0	
2022	370	53	0	2.0	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV000.000 to 2EV001.001. One-sided adjustment to 2022 total cost.						
2022	4,332	21,110	0	36.9	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Move cost from workpaper 2EV001.000 to 2EV001.001. One-sided adjustment to 2022 total cost.						
2022	594	366	0	4.0	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV003.002 to 2EV001.001. One-sided adjustment to 2022 total cost.						
2022	0	-11,193	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to move AB32 fees to workpaper 2EV001.002						
2022	-20	-32	0	-0.2	0	1-Sided Adj
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2022	0	-9	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove Subpart W from ESEV . RefID DUEA20251217180316823 - 2200-2475 NE3 - Subpart W						
2022	-37	-10	0	-0.3	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove Subpart W from ESEV . RefID DUEA20251217180416643 - 2200-2558 NE3 - Subpart W						
2022	-2	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude CEMA cost anticipated to be requested through a non-GRC memo account.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-370	-37	0	-2.0	0	1-Sided Adj
Explanation: Adjusting 2022 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEA20251217181041540 - 2200-0733 NE4 - LDAR						
2022	-1,285	-6,638	0	-10.8	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEA20251217181144830 - 2200-2475 NE4 - LDAR						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEA20251217181230803 - 2200-2555 NE4 - LDAR						
2022	-175	-96	0	-1.6	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEA20251217181332920 - 2200-2558 NE4 - LDAR						
2022 Total	3,407	3,513	0	28.0	0	
2023	395	56	0	1.9	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV000.000 to 2EV001.001. One-sided adjustment to 2023 total cost.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	5,166	28,541	0	41.4	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV001.000 to 2EV001.001. One-sided adjustment to 2023 total cost.						
2023	604	323	0	4.1	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV003.002 to 2EV001.001. One-sided adjustment to 2023 total cost.						
2023	0	-14,420	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to move AB32 fees to workpaper 2EV001.002						
2023	-2	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2023	0	-1	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove Subpart W from ESEV . RefID DUEDA20251217181553653 - 2200-2475 NE3 - Subpart W						
2023	-37	-1	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove Subpart W from ESEV . RefID DUEDA20251217181647196 - 2200-2558 NE3 - Subpart W						
2023	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217182038416 - 2200-0733 NE4 - LDAR						
2023	-51	0	0	-0.5	0	1-Sided Adj
Explanation: One-sided adjustment to exclude CEMA cost anticipated to be requested through a non-GRC memo account.						
2023	-1,754	-7,347	0	-14.2	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217182130563 - 2200-2475 NE4 - LDAR						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217182228293 - 2200-2556 NE4 - LDAR						
2023	-395	-56	0	-1.9	0	1-Sided Adj
Explanation: Adjusting 2023 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2023	-13	-10	0	-0.1	0	1-Sided Adj
Explanation: One sided adjustment. 2023 cost in 2200-0949 going from NSS to USS with its own workpaper.						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217182317796 - 2200-2557 NE4 - LDAR						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-158	-552	0	-1.3	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217182407446 - 2200-2558 NE4 - LDAR						
2023	-224	-38	0	-1.7	0	1-Sided Adj
Explanation: One-sided adjustment to move costs to 2EV001.003.						
2023 Total	3,530	6,495	0	27.7	0	
2024	413	163	0	1.9	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV000.000 to 2EV001.001. One-sided adjustment to 2024 total cost.						
2024	5,912	21,676	0	44.7	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV001.000 to 2EV001.001. One-sided adjustment to 2024 total cost.						
2024	728	105	0	4.9	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV003.002 to 2EV001.001. One-sided adjustment to 2024 total cost.						
2024	0	-12,671	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to move AB32 fees to workpaper 2EV001.002						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-1	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove Subpart W from ESEV . RefID DUEDA20251217182654523 - 2200-2475 NE3 - Subpart W					
2024	-54	0	0	-0.4	0	1-Sided Adj
Explanation:	One-sided adjustment to exclude CEMA cost anticipated to be requested through a non-GRC memo account.					
2024	-38	0	0	-0.3	0	1-Sided Adj
Explanation:	One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove Subpart W from ESEV . RefID DUEDA20251217182813800 - 2200-2558 NE3 - Subpart W					
2024	-4	0	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217183202330 - 2200-1142 NE4 - LDAR					
2024	-413	-163	0	-1.9	0	1-Sided Adj
Explanation:	Adjusting 2024 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.					
2024	-90	-52	0	-0.4	0	1-Sided Adj
Explanation:	One sided adjustment. 2024 cost to 2200-0949 going from NSS to USS with its own workpaper.					
2024	-1,804	-8,354	0	-14.4	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217183311013 - 2200-2475 NE4 - LDAR						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217183400950 - 2200-2555 NE4 - LDAR						
2024	-95	33	0	-0.7	0	1-Sided Adj
Explanation: One sided adjustment to capture a two sided transfer done by GOGT prior to workpaper changes to remove LDAR from ESEV . RefID DUEDA20251217183527740 - 2200-2558 NE4 - LDAR						
2024	-199	-48	0	-1.3	0	1-Sided Adj
Explanation: One-sided adjustment to move costs to 2EV001.003.						
2024 Total	4,357	688	0	32.1	0	
2025	-6	0	0	-0.1	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2475.002 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2025	-4	-2	0	-0.1	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2475.002 NE3 - Subpart W. Transfer by GOGT to remove Subpart W from ESEV.						
2025	-1,690	-6,854	0	-14.0	0	CCTR Transf From 2200-0298.001

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2200-2475.002 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2025	-32	-19	0	-0.2	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2475.002 NE3 - Subpart W. Transfer by GOGT to remove Subpart W from ESEV.						
2025	-88	-41	0	-0.6	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2475.002 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2025	418	78	0	1.6	0	1-Sided Adj
Explanation: Move cost from 2EV000.000 to workpaper 2EV001.001. One-sided adjustment to 2025 total cost.						
2025	6,565	25,507	0	49.7	0	1-Sided Adj
Explanation: Move cost from 2EV001.000 to workpaper 2EV001.001. One-sided adjustment to 2025 total cost.						
2025	587	78	0	3.7	0	1-Sided Adj
Explanation: Move cost from 2EV003.002 to workpaper 2EV001.001. One-sided adjustment to 2025 total cost.						
2025	0	-14,687	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to move AB32 fees to workpaper 2EV001.002						
2025	-426	-10	0	-3.2	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.001 - ENVIRONMENTAL
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One-sided adjustment to move costs to 2EV001.003.						
2025	-25	0	0	-0.2	0	1-Sided Adj
Explanation: One-sided adjustment to exclude CEMA cost anticipated to be requested through a non-GRC memo account.						
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to adjust out erroneous charges.						
2025	0	-64	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment adjusting out activities subject to AB 1167						
2025	0	70	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude PSEP cost that was posted as a credit						
2025	-418	-78	0	-1.6	0	1-Sided Adj
Explanation: Adjusting 2025 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2025	-128	-15	0	-0.8	0	1-Sided Adj
Explanation: One sided adjustment. 2025 cost to 2200-0949 going from NSS to USS with its own workpaper.						
2025 Total	4,754	3,962	0	34.2	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EV001.002 - RNERBA-AB32 Fees

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.002 - RNERBA-AB32 Fees
Unit Measure: FTEs

Activity Description:

The New Environmental Regulatory Balancing Account (NERBA) is a regulatory balancing account intended to record costs meeting the following key criteria: (i) uncertainty as to the scope, magnitude and mechanics of the compliance requirements associated with new, proposed or evolving environmental rules or regulations; and (ii) potential for incurring significant incremental costs. Since 2010, SoCalGas has paid administrative fees as required by the California's Global Warming Solutions Act of 2006 ("AB32") which are intended for CARB to recover its costs to implement AB32. The AB32 (Cost of Implementation) COI fees are calculated based on the Greenhouse Gas (GHG) emissions from natural gas suppliers, in conjunction with the statewide carbon common cost (CCC), \$/MT CO2e that CARB sets every year. Since the GHG emissions fluctuate every year due to variations in the amount of natural gas supplied to customers (governed by market forces, weather conditions, economic settings, and other factors), there is uncertainty in the annual GHG emissions. Furthermore, the annual common cost of carbon (\$/ MT CO2e), is not a fixed value, and CARB has the authority to change it annually.

Forecast Explanations:

Labor - 4-YR Linear

N/A

Non-Labor - 4-YR Linear

The forecast method developed for this cost category is a four-year historical trend. This method is most appropriate because multiple years of data are available, there has been an increase in cost of the fees over time, and it is reasonable to assume this trend to continue.

NSE - 4-YR Linear

N/A

Units - 4-YR Linear

N/A

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.002 - RNERBA-AB32 Fees
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	11,082	12,079	15,144	13,025	14,687	15,160	15,730	16,301	16,871	17,442	18,012
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	11,082	12,079	15,144	13,025	14,687	15,160	15,730	16,301	16,871	17,442	18,012
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.002 - RNERBA-AB32 Fees
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	15,160	15,730	16,301	16,871	17,442	18,012	0	0	0	0	0	0	15,160	15,730	16,301	16,871	17,442	18,012
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	15,160	15,730	16,301	16,871	17,442	18,012	0	0	0	0	0	0	15,160	15,730	16,301	16,871	17,442	18,012
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.002 - RNERBA-AB32 Fees
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	9,167	11,193	14,420	12,671	14,687
NSE	0	0	0	0	0
Total	9,167	11,193	14,420	12,671	14,687
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	9,167	11,193	14,420	12,671	14,687
NSE	0	0	0	0	0
Total	9,167	11,193	14,420	12,671	14,687
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.002 - RNERBA-AB32 Fees
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	1,915	885	724	354	0
NSE	0	0	0	0	0
Total	1,915	885	724	354	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	11,082	12,079	15,144	13,025	14,687
NSE	0	0	0	0	0
Total	11,082	12,079	15,144	13,025	14,687
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.002 - RNERBA-AB32 Fees
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	9,167	11,193	14,420	12,671	14,687
NSE	0	0	0	0	0
Total	9,167	11,193	14,420	12,671	14,687
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	9,167	0	0.0	0	1-Sided Adj
Explanation: AB32 Permit for 2021						
2021 Total	0	9,167	0	0.0	0	
2022	0	11,193	0	0.0	0	1-Sided Adj
Explanation: AB32 Permit for 2022						
2022 Total	0	11,193	0	0.0	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.002 - RNERBA-AB32 Fees
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	14,420	0	0.0	0	1-Sided Adj
Explanation: AB32 Permit for 2023						
2023 Total	0	14,420	0	0.0	0	
2024	0	12,671	0	0.0	0	1-Sided Adj
Explanation: AB32 Permit for 2024						
2024 Total	0	12,671	0	0.0	0	
2025	0	14,687	0	0.0	0	1-Sided Adj
Explanation: AB32 Permit for 2025						
2025 Total	0	14,687	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EV001.003 - STRATEGIC PLANNING

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

Activity Description:

The Strategic Planning department is responsible for a broad range of initiatives, including long-term business strategy and goal setting, qualitative and quantitative analysis (e.g. identifying efficiencies), long-term energy system scenario planning, regulatory policy development and support for matters before the CPUC (e.g. GRC, rulemakings, and other applications).

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used to determine cost requirements . This methodology is appropriate because the scope of work in the 2028 Test Year is expected to closely align to the 2025 base year, with greater focus on GRC base business-related strategy and other regulatory matters, making it a good representation of future costs. This method promotes accuracy and traceability to recent historical costs that consider the affordability and efficiency measures the company has undertaken .

Non-Labor - Base YR Rec

A base year forecast methodology was used to determine cost requirements . This methodology is appropriate because the scope of work in the 2028 Test Year is expected to closely align to the 2025 base year, with greater focus on GRC base business-related strategy and other regulatory matters, making it a good representation of future costs. This method promotes accuracy and traceability to recent historical costs that consider the affordability and efficiency measures the company has undertaken .

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	953	1,162	1,298	1,437	1,380	1,565	1,565	1,565	1,565	1,565	1,565
Non-Labor	250	441	587	215	146	146	146	146	146	146	146
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,203	1,604	1,885	1,652	1,525	1,711	1,711	1,711	1,711	1,711	1,711
FTE	4.6	6.0	8.3	8.8	9.6	10.5	10.5	10.5	10.5	10.5	10.5
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,380	1,380	1,380	1,380	1,380	1,380	185	185	185	185	185	185	1,565	1,565	1,565	1,565	1,565	1,565
NLbr	146	146	146	146	146	146	0	0	0	0	0	0	146	146	146	146	146	146
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,526	1,526	1,526	1,526	1,526	1,526	185	185	185	185	185	185	1,711	1,711	1,711	1,711	1,711	1,711
FTE	9.6	9.6	9.6	9.6	9.6	9.6	0.9	0.9	0.9	0.9	0.9	0.9	10.5	10.5	10.5	10.5	10.5	10.5
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	119	0	0	119	0.9	0	1-Sided Adj
Explanation:	Adjustment to reallocate a partial FTE from previously non-GRC funded activities in 2025 to focus on base business activities going forward (e.g. regulatory, policy, strategy, etc.).						
2026	66	0	0	66	0.0	0	1-Sided 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	185	0	0	185	0.9	0	
2027	119	0	0	119	0.9	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment to reallocate a partial FTE from previously non-GRC funded activities in 2025 to focus on base business activities going forward (e.g. regulatory, policy, strategy, etc.).						
2027	66	0	0	66	0.0	0	1-Sided 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	185	0	0	185	0.9	0	
2028	119	0	0	119	0.9	0	1-Sided Adj
Explanation:	Adjustment to reallocate a partial FTE from previously non-GRC funded activities in 2025 to focus on base business activities going forward (e.g. regulatory, policy, strategy, etc.).						
2028	66	0	0	66	0.0	0	1-Sided 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	185	0	0	185	0.9	0	
2029	119	0	0	119	0.9	0	1-Sided Adj
Explanation:	Adjustment to reallocate a partial FTE from previously non-GRC funded activities in 2025 to focus on base business activities going forward (e.g. regulatory, policy, strategy, etc.).						
2029	66	0	0	66	0.0	0	1-Sided 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	185	0	0	185	0.9	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	119	0	0	119	0.9	0	1-Sided Adj
Explanation:	Adjustment to reallocate a partial FTE from previously non-GRC funded activities in 2025 to focus on base business activities going forward (e.g. regulatory, policy, strategy, etc.).						
2030	66	0	0	66	0.0	0	1-Sided 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	185	0	0	185	0.9	0	
2031	119	0	0	119	0.9	0	1-Sided Adj
Explanation:	Adjustment to reallocate a partial FTE from previously non-GRC funded activities in 2025 to focus on base business activities going forward (e.g. regulatory, policy, strategy, etc.).						
2031	66	0	0	66	0.0	0	1-Sided 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	185	0	0	185	0.9	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	697	887	1,037	1,187	1,173
Non-Labor	207	409	559	210	146
NSE	0	0	0	0	0
Total	904	1,296	1,596	1,396	1,318
FTE	3.9	5.1	7.1	7.5	8.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	697	887	1,037	1,187	1,173
Non-Labor	207	409	559	210	146
NSE	0	0	0	0	0
Total	904	1,296	1,596	1,396	1,318
FTE	3.9	5.1	7.1	7.5	8.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	123	150	165	190	207

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	123	150	165	190	207
FTE	0.7	0.9	1.2	1.3	1.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	133	125	96	60	0
Non-Labor	43	32	28	6	0
NSE	0	0	0	0	0
Total	176	157	124	66	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	953	1,162	1,298	1,437	1,380
Non-Labor	250	441	587	215	146
NSE	0	0	0	0	0
Total	1,203	1,604	1,885	1,652	1,525
FTE	4.6	6.0	8.3	8.8	9.6
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	697	887	1,037	1,187	1,173
Non-Labor	207	409	559	210	146
NSE	0	0	0	0	0
Total	904	1,296	1,596	1,396	1,318
FTE	3.9	5.1	7.1	7.5	8.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	697	207	0	3.9	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV003.001 to 2EV001.003. One-sided adjustment to 2022 total cost.						
2021 Total	697	207	0	3.9	0	
2022	887	409	0	5.1	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV003.001 to 2EV001.003. One-sided adjustment to 2022 total cost.						
2022 Total	887	409	0	5.1	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	813	521	0	5.4	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV003.001 to 2EV001.003. One-sided adjustment to 2023 total cost.						
2023	224	38	0	1.7	0	1-Sided Adj
Explanation: One-sided adjustment to move 2023 historical costs from 2EV001.000 to 2EV001.003						
2023 Total	1,037	559	0	7.1	0	
2024	988	258	0	6.2	0	1-Sided Adj
Explanation: Move cost from workpaper 2EV003.001 to 2EV001.003. One-sided adjustment to 2024 total cost.						
2024	199	-48	0	1.3	0	1-Sided Adj
Explanation: One-sided adjustment to move 2024 historical costs from 2EV001.000 to 2EV001.003						
2024 Total	1,187	210	0	7.5	0	
2025	707	210	0	4.5	0	1-Sided Adj
Explanation: Move cost from 2EV003.001 to workpaper 2EV001.001. One-sided adjustment to 2025 total cost.						
2025	426	10	0	3.2	0	1-Sided Adj
Explanation: One-sided adjustment to move 2025 historical costs from 2EV001.000 to 2EV001.003						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Env Svcs and Strategic Planning & Reg Policy
Category-Sub: 1. Non-Shared Total
Workpaper: 2EV001.003 - STRATEGIC PLANNING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	40	0	0	0.3	0	1-Sided Adj
Explanation: Adjustment to move partial FTE from the Senior Director s cost center (2200-0949) to the Strategic Planning Department cost center because this FTE is not a shared service.						
2025	0	-54	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment related to membership dues that are subject to AB 1167						
2025	0	-20	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment adjusting out subscriptions expired in 2025 and not renewed.						
2025 Total	1,173	146	0	8.0	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia

Summary of Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs							
Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Envl Svc and Strategic Planning & Reg Policy	2,001	2,191	2,193	2,195	2,197	2,199	2,201
Total	2,001	2,191	2,193	2,195	2,197	2,199	2,201

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Cost Center: VARIOUS

Summary for Category: A. Envl Svc and Strategic Planning & Reg Policy

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,871	2,059	2,059	2,059	2,059	2,059	2,059
Non-Labor	130	132	134	136	138	140	142
NSE	0	0	0	0	0	0	0
Total	2,001	2,191	2,193	2,195	2,197	2,199	2,201
FTE	11.8	12.5	12.5	12.5	12.5	12.5	12.5

Cost Centers belonging to this Category:

2200-0261.001 SVP - STRATEGY FINANCIAL PLANNING & TREASURER

Labor	492	452	452	452	452	452	452
Non-Labor	28	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0
Total	520	480	480	480	480	480	480
FTE	1.9	1.6	1.6	1.6	1.6	1.6	1.6

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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2200-0949.001 SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY

Labor	103	257	257	257	257	257	257
Non-Labor	15	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0
Total	118	272	272	272	272	272	272
FTE	0.6	1.0	1.0	1.0	1.0	1.0	1.0

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-2176.000 ENVIRONMENTAL AIR QUALITY & CLIMATE PROG							
Labor	539	303	303	303	303	303	303
Non-Labor	7	7	7	7	7	7	7
NSE	0	0	0	0	0	0	0
Total	546	310	310	310	310	310	310
FTE	3.2	2.1	2.1	2.1	2.1	2.1	2.1
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-2554.000 AIR SME							
Labor	331	386	386	386	386	386	386
Non-Labor	28	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0
Total	359	414	414	414	414	414	414
FTE	2.6	2.8	2.8	2.8	2.8	2.8	2.8
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-2588.000 FIELD ENVIRONMENTAL SERVICES - TRANSMISS							
Labor	406	661	661	661	661	661	661
Non-Labor	52	54	56	58	60	62	64
NSE	0	0	0	0	0	0	0
Total	458	715	717	719	721	723	725
FTE	3.5	5.0	5.0	5.0	5.0	5.0	5.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper

2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
Unit Measure: FTEs

Activity Description:

The Senior Vice President of Strategy, Financial Planning and Treasurer is responsible for leadership of the Strategic Planning (SoCalGas & SDG&E), Financial & Operational Planning (SoCalGas & SDG&E), and Gas Acquisition Departments. This role is a shared service and oversees development and implementation of several key activities, including SoCalGas's and SDG&E's strategic initiatives (i.e., medium- & long-term business strategy and goal setting), financial plans and budgets, cash management, treasury, and SoCalGas's procurement of natural gas and renewable natural gas for retail customers.

Forecast Explanations:

Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because it is the most recent and reliable indicator of current spending patterns for the cost center, which is expected to continue through the 2028 test year.

Non-Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because it is the most recent and reliable indicator of current spending patterns for the cost center, which is expected to continue through the 2028 test year.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	424	479	488	496	492	452	452	452	452	452	452
Non-Labor	44	59	60	169	28	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	468	538	548	665	520	480	480	480	480	480	480
FTE	1.8	2.4	2.2	2.2	1.9	1.6	1.6	1.6	1.6	1.6	1.6
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	492	28	0	520	1.9	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	492	28	0	520	1.9	0
% Allocation						
Retained	100.00%	100.00%				
SEU	0.00%	0.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	452	28	0	480	1.6	0
Total Incurred	452	28	0	480	1.6	0
% Allocation						
Retained	60.00%	60.00%				
SEU	40.00%	40.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	452	28	0	480	1.6	0
Total	452	28	0	480	1.6	0
% Allocation						
	60.00%	60.00%				
	40.00%	40.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	452	28	0	480	1.6	0
Total	452	28	0	480	1.6	0
% Allocation						
	60.00%	60.00%				
	40.00%	40.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
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.	452	28	0	480	1.6	0
Total Incurred	452	28	0	480	1.6	0
% Allocation						
Retained	60.00%	60.00%				
SEU	40.00%	40.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	452	28	0	480	1.6	0
Total Incurred	452	28	0	480	1.6	0
% Allocation						
Retained	60.00%	60.00%				
SEU	40.00%	40.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	452	28	0	480	1.6	0
Total Incurred	452	28	0	480	1.6	0
% Allocation						
Retained	60.00%	60.00%				
SEU	40.00%	40.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Prior to the end of January 2026 this cost center is a non shared cost center used by the SVP of Strategy and Sustainability.

Cost Center Allocation Percentage for 2026

This cost center became a shared cost center starting February 2026 and is used by the SVP of Strategy, Financial Planning and Treasurer - SDGE & SCG. Allocation of the 40% to SDGE and 60% retained in SCG is based on the estimated level of activities the SVP role supports in both utilities.

Cost Center Allocation Percentage for 2027

This cost center became a shared cost center starting February 2026 and is used by the SVP of Strategy, Financial Planning and Treasurer - SDGE & SCG. Allocation of the 40% to SDGE and 60% retained in SCG is based on the estimated level of activities the SVP role supports in both utilities.

Cost Center Allocation Percentage for 2028

This cost center became a shared cost center starting February 2026 and is used by the SVP of Strategy, Financial Planning and Treasurer - SDGE & SCG. Allocation of the 40% to SDGE and 60% retained in SCG is based on the estimated level of activities the SVP role supports in both utilities.

Cost Center Allocation Percentage for 2029

This cost center became a shared cost center starting February 2026 and is used by the SVP of Strategy, Financial Planning and Treasurer - SDGE & SCG. Allocation of the 40% to SDGE and 60% retained in SCG is based on the estimated level of activities the SVP role supports in both utilities.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
Unit Measure: FTEs

Cost Center Allocation Percentage for 2030

This cost center became a shared cost center starting February 2026 and is used by the SVP of Strategy, Financial Planning and Treasurer - SDGE & SCG. Allocation of the 40% to SDGE and 60% retained in SCG is based on the estimated level of activities the SVP role supports in both utilities.

Cost Center Allocation Percentage for 2031

This cost center became a shared cost center starting February 2026 and is used by the SVP of Strategy, Financial Planning and Treasurer - SDGE & SCG. Allocation of the 40% to SDGE and 60% retained in SCG is based on the estimated level of activities the SVP role supports in both utilities.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
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	492	492	492	492	492	492	-40	-40	-40	-40	-40	-40	452	452	452	452	452	452
NLbr	28	28	28	28	28	28	0	0	0	0	0	0	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	520	520	520	520	520	520	-40	-40	-40	-40	-40	-40	480	480	480	480	480	480
FTE	1.9	1.9	1.9	1.9	1.9	1.9	-0.3	-0.3	-0.3	-0.3	-0.3	-0.3	1.6	1.6	1.6	1.6	1.6	1.6
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	433	28	0	461	1.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation. Change in FTE due to splitting support to other organization.						
2026	-492	-28	0	-520	-1.9	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2026	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
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	-40	0	0	-40	-0.3	0	
2027	433	28	0	461	1.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation. Change in FTE due to splitting support to other organization.						
2027	-492	-28	0	-520	-1.9	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2027	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	-40	0	0	-40	-0.3	0	
2028	-492	-28	0	-520	-1.9	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2028	433	28	0	461	1.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation. Change in FTE due to splitting support to other organization.						
2028	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-40	0	0	-40	-0.3	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
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	-492	-28	0	-520	-1.9	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2029	433	28	0	461	1.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation. Change in FTE due to splitting support to other organization.						
2029	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	-40	0	0	-40	-0.3	0	
2030	-492	-28	0	-520	-1.9	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2030	433	28	0	461	1.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation. Change in FTE due to splitting support to other organization.						
2030	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	-40	0	0	-40	-0.3	0	
2031	-492	-28	0	-520	-1.9	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
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: Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation							
2031	433	28	0	461	1.6	0	1-Sided Adj
Explanation: Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation. Change in FTE due to splitting support to other organization.							
2031	19	0	0	19	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	-40	0	0	-40	-0.3	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	309	370	395	413	418
Non-Labor	37	53	56	163	28
NSE	0	0	0	0	0
Total	347	423	451	577	446
FTE	1.5	2.0	1.9	1.9	1.6
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	309	370	395	413	418
Non-Labor	37	53	56	163	28
NSE	0	0	0	0	0
Total	347	423	451	577	446
FTE	1.5	2.0	1.9	1.9	1.6
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	55	62	63	66	74

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
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	55	62	63	66	74
FTE	0.3	0.4	0.3	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	61	47	31	16	0
Non-Labor	6	6	4	6	0
NSE	0	0	0	0	0
Total	67	53	34	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	424	479	488	496	492
Non-Labor	44	59	60	169	28
NSE	0	0	0	0	0
Total	468	538	548	665	520
FTE	1.8	2.4	2.2	2.2	1.9
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	309	370	395	413	418
Non-Labor	37	53	56	163	28
NSE	0	0	0	0	0
Total	347	423	451	577	446
FTE	1.5	2.0	1.9	1.9	1.6
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	309	37	0	1.5	0	1-Sided Adj
Explanation: Adjusting 2021 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2021 Total	309	37	0	1.5	0	
2022	370	53	0	2.0	0	1-Sided Adj
Explanation: Adjusting 2022 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2022 Total	370	53	0	2.0	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0261.001 - SVP - STRATEGY FINANCIAL PLANNING & TREASURER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	395	56	0	1.9	0	1-Sided Adj
Explanation: Adjusting 2023 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2023 Total	395	56	0	1.9	0	
2024	413	163	0	1.9	0	1-Sided Adj
Explanation: Adjusting 2024 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2024 Total	413	163	0	1.9	0	
2025	418	78	0	1.6	0	1-Sided Adj
Explanation: Adjusting 2025 cost in cost center 2200-0261 going from NSS to USS which will be getting its own workpaper.						
2025	0	-50	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment adjusting out activities subject to AB 1167						
2025 Total	418	28	0	1.6	0	

Note: Totals may include rounding differences.

Beginning of Workpaper

2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

Activity Description:

The Senior Director of Strategic Planning and Regulatory Policy oversees, leads, and directly manages the Strategic Planning Department. In this capacity, the Senior Director is responsible for development and implementation of the Company's key strategic initiatives , including medium and long-term business strategy and goal setting, qualitative and quantitative analysis, and regulatory policy development and support. The Senior Director became a shared service support function to the SVP of Strategy , Financial Planning and Treasurer in February 2026, and has responsibility for both SDG&E and SoCalGas.

Forecast Explanations:

Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because it is the most recent and reliable indicator of current spending patterns for the cost center, which is expected to continue through the 2028 test year.

Non-Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because it is the most recent and reliable indicator of current spending patterns for the cost center, which is expected to continue through the 2028 test year. This method promotes accuracy and traceability to recent historical costs that consider the affordability and efficiency measures the company has undertaken.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	17	108	103	257	257	257	257	257	257
Non-Labor	0	0	10	53	15	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	27	161	118	272	272	272	272	272	272
FTE	0.0	0.0	0.1	0.5	0.6	1.0	1.0	1.0	1.0	1.0	1.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	103	15	0	118	0.6	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	103	15	0	118	0.6	0
% Allocation						
Retained	100.00%	100.00%				
SEU	0.00%	0.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	257	15	0	272	1.0	0
Total Incurred	257	15	0	272	1.0	0
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	257	15	0	272	1.0	0
Total	257	15	0	272	1.0	0
% Allocation						
	80.00%	80.00%				
	20.00%	20.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	257	15	0	272	1.0	0
Total	257	15	0	272	1.0	0
% Allocation						
	80.00%	80.00%				
	20.00%	20.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
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.	257	15	0	272	1.0	0
Total Incurred	257	15	0	272	1.0	0
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	257	15	0	272	1.0	0
Total Incurred	257	15	0	272	1.0	0
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	257	15	0	272	1.0	0
Total Incurred	257	15	0	272	1.0	0
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Prior to the end of January 2026 this cost center is a non shared cost center used by the Director of Strategic Planning Department.

Cost Center Allocation Percentage for 2026

This cost center became a shared cost center starting February 2026 and is used by the Director of Strategic Planning & Regulatory Policy who supports the SVP of Strategy, Financial Planning and Treasurer - SDGE & SoCalGas. Allocation of the 20% to SDGE and 80% retained in SoCalGas is based on the estimated level of activities the director role supports in both utilities.

Cost Center Allocation Percentage for 2027

This cost center became a shared cost center starting February 2026 and is used by the Director of Strategic Planning & Regulatory Policy who supports the SVP of Strategy, Financial Planning and Treasurer - SDGE & SoCalGas. Allocation of the 20% to SDGE and 80% retained in SoCalGas is based on the estimated level of activities the director role supports in both utilities.

Cost Center Allocation Percentage for 2028

This cost center became a shared cost center starting February 2026 and is used by the Director of Strategic Planning & Regulatory Policy who supports the SVP of Strategy, Financial Planning and Treasurer - SDGE & SoCalGas. Allocation of the 20% to SDGE and 80% retained in SoCalGas is based on the estimated level of activities the director role supports in both utilities.

Cost Center Allocation Percentage for 2029

This cost center became a shared cost center starting February 2026 and is used by the Director of Strategic Planning & Regulatory Policy who supports the SVP of Strategy, Financial Planning and Treasurer - SDGE & SoCalGas. Allocation of the 20% to SDGE and 80% retained in SoCalGas is based on the estimated level of activities the director role supports in both utilities.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

Cost Center Allocation Percentage for 2030

This cost center became a shared cost center starting February 2026 and is used by the Director of Strategic Planning & Regulatory Policy who supports the SVP of Strategy, Financial Planning and Treasurer - SDGE & SoCalGas. Allocation of the 20% to SDGE and 80% retained in SoCalGas is based on the estimated level of activities the director role supports in both utilities.

Cost Center Allocation Percentage for 2031

This cost center became a shared cost center starting February 2026 and is used by the Director of Strategic Planning & Regulatory Policy who supports the SVP of Strategy, Financial Planning and Treasurer - SDGE & SoCalGas. Allocation of the 20% to SDGE and 80% retained in SoCalGas is based on the estimated level of activities the director role supports in both utilities.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
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	103	103	103	103	103	103	154	154	154	154	154	154	257	257	257	257	257	257
NLbr	15	15	15	15	15	15	0	0	0	0	0	0	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	118	118	118	118	118	118	154	154	154	154	154	154	272	272	272	272	272	272
FTE	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.4	1.0	1.0	1.0	1.0	1.0	1.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-103	-15	0	-118	-0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2026	103	15	0	118	0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation						
2026	143	0	0	143	0.4	0	1-Sided Adj
Explanation:	Adjusting to reallocate a portion of the Senior Director s labor from previously being partially allocated to non-GRC activities to be fully allocated to GRC base business, focusing on the role's expanded responsibilities, including leadership of the SDG&E Strategic Planning team.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
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	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	154	0	0	154	0.4	0	
2027	-103	-15	0	-118	-0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2027	103	15	0	118	0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation						
2027	143	0	0	143	0.4	0	1-Sided Adj
Explanation:	Adjusting to reallocate a portion of the Senior Director s labor from previously being partially allocated to non-GRC activities to be fully allocated to GRC base business, focusing on the role's expanded responsibilities , including leadership of the SDG&E Strategic Planning team.						
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	154	0	0	154	0.4	0	
2028	-103	-15	0	-118	-0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2028	103	15	0	118	0.6	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
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:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation						
2028	143	0	0	143	0.4	0	1-Sided Adj
Explanation:	Adjusting to reallocate a portion of the Senior Director s labor from previously being partially allocated to non-GRC activities to be fully allocated to GRC base business, focusing on the role's expanded responsibilities , including leadership of the SDG&E Strategic Planning team.						
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	154	0	0	154	0.4	0	
2029	-103	-15	0	-118	-0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2029	103	15	0	118	0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation						
2029	143	0	0	143	0.4	0	1-Sided Adj
Explanation:	Adjusting to reallocate a portion of the Senior Director s labor from previously being partially allocated to non-GRC activities to be fully allocated to GRC base business, focusing on the role's expanded responsibilities , including leadership of the SDG&E Strategic Planning team.						
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.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	154	0	0	154	0.4	0	
2030	-103	-15	0	-118	-0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2030	103	15	0	118	0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation						
2030	143	0	0	143	0.4	0	1-Sided Adj
Explanation:	Adjusting to reallocate a portion of the Senior Director s labor from previously being partially allocated to non-GRC activities to be fully allocated to GRC base business, focusing on the role's expanded responsibilities, including leadership of the SDG&E Strategic Planning team.						
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	154	0	0	154	0.4	0	
2031	-103	-15	0	-118	-0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026. Adjusting cost from IO Directly Retained to Subject to % Allocation						
2031	103	15	0	118	0.6	0	1-Sided Adj
Explanation:	Cost center became a shared cost center in Feb 2026 and is Subject to % Allocation						
2031	143	0	0	143	0.4	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
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: Adjusting to reallocate a portion of the Senior Director s labor from previously being partially allocated to non-GRC activities to be fully allocated to GRC base business, focusing on the role's expanded responsibilities, including leadership of the SDG&E Strategic Planning team.							
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	154	0	0	154	0.4	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	13	90	87
Non-Labor	0	0	10	52	15
NSE	0	0	0	0	0
Total	0	0	23	141	102
FTE	0.0	0.0	0.1	0.4	0.5
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	13	90	87
Non-Labor	0	0	10	52	15
NSE	0	0	0	0	0
Total	0	0	23	141	102
FTE	0.0	0.0	0.1	0.4	0.5
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	2	14	15

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
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	2	14	15
FTE	0.0	0.0	0.0	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	1	4	0
Non-Labor	0	0	1	2	0
NSE	0	0	0	0	0
Total	0	0	2	5	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	17	108	103
Non-Labor	0	0	10	53	15
NSE	0	0	0	0	0
Total	0	0	27	161	118
FTE	0.0	0.0	0.1	0.5	0.6
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	13	90	87
Non-Labor	0	0	10	52	15
NSE	0	0	0	0	0
Total	0	0	23	141	102
FTE	0.0	0.0	0.1	0.4	0.5
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	13	10	0	0.1	0	1-Sided Adj
Explanation: Adjusting 2023 cost in cost center 2200-0949 going from NSS to USS which will be getting its own workpaper.						
2023 Total	13	10	0	0.1	0	
2024	90	52	0	0.4	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-0949.001 - SR DIRECTOR - STRATEGIC PLANNING & REGULATORY POLICY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjusting 2024 cost in cost center 2200-0949 going from NSS to USS which will be getting its own workpaper.						
2024 Total	90	52	0	0.4	0	
2025	128	15	0	0.8	0	1-Sided Adj
Explanation: Adjusting 2025 cost in cost center 2200-0949 going from NSS to USS which will be getting its own workpaper.						
2025	-40	0	0	-0.3	0	1-Sided Adj
Explanation: One-sided adjustment to remove cost of 0.3 FTE from 2025 historical costs. Adjustment to move partial FTE from the Senior Director's cost center (2200-0949) to the Strategic Planning Department cost center because this FTE is not a shared service.						
2025 Total	87	15	0	0.5	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
Unit Measure: FTEs

Activity Description:

The Air Quality/GHG Support group within Environmental Services provides internal support for compliance with rules and regulations relating to air quality and greenhouse gas emissions.

Forecast Explanations:

Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because the base year is representative of the cost expectations for the 2028 test year and therefore the most recent expenses were used as a basis for the forecast.

Non-Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because the base year is representative of the cost expectations for the 2028 test year and therefore the most recent expenses were used as a basis for the forecast.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	511	574	665	389	539	303	303	303	303	303	303
Non-Labor	16	18	15	13	7	7	7	7	7	7	7
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	527	593	679	402	546	310	310	310	310	310	310
FTE	3.2	4.3	4.6	2.6	3.2	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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
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.	539	7	0	546	3.2	0
Total Incurred	539	7	0	546	3.2	0
% Allocation						
Retained	99.30%	99.30%				
SEU	0.70%	0.70%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	303	7	0	310	2.1	0
Total Incurred	303	7	0	310	2.1	0
% Allocation						
Retained	99.30%	99.30%				
SEU	0.70%	0.70%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	303	7	0	310	2.1	0
	303	7	0	310	2.1	0
% Allocation						
	99.30%	99.30%				
	0.70%	0.70%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	303	7	0	310	2.1	0
	303	7	0	310	2.1	0
% Allocation						
	99.30%	99.30%				
	0.70%	0.70%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
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.	303	7	0	310	2.1	0
Total Incurred	303	7	0	310	2.1	0
% Allocation						
Retained	99.30%	99.30%				
SEU	0.70%	0.70%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	303	7	0	310	2.1	0
Total Incurred	303	7	0	310	2.1	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	303	7	0	310	2.1	0
Total Incurred	303	7	0	310	2.1	0
% Allocation						
Retained	99.30%	99.30%				
SEU	0.70%	0.70%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Based on support of historical activities.

Cost Center Allocation Percentage for 2026

Based on support of historical activities.

Cost Center Allocation Percentage for 2027

Based on support of historical activities.

Cost Center Allocation Percentage for 2028

Based on support of historical activities.

Cost Center Allocation Percentage for 2029

Based on support of historical activities.

Cost Center Allocation Percentage for 2030

Based on support of historical activities.

Cost Center Allocation Percentage for 2031

Based on support of historical activities.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
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	539	539	539	539	539	539	-236	-236	-236	-236	-236	-236	303	303	303	303	303	303
NLbr	7	7	7	7	7	7	0	0	0	0	0	0	7	7	7	7	7	7
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	546	546	546	546	546	546	-236	-236	-236	-236	-236	-236	310	310	310	310	310	310
FTE	3.2	3.2	3.2	3.2	3.2	3.2	-1.1	-1.1	-1.1	-1.1	-1.1	-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	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	-249	0	0	-249	-1.1	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that are no longer with the team						
2026	13	0	0	13	0.0	0	1-Sided 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	-236	0	0	-236	-1.1	0	
2027	-249	0	0	-249	-1.1	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that are no longer with the team						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	13	0	0	13	0.0	0	1-Sided 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	-236	0	0	-236	-1.1	0	
2028	-249	0	0	-249	-1.1	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that are no longer with the team						
2028	13	0	0	13	0.0	0	1-Sided 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	-236	0	0	-236	-1.1	0	
2029	-249	0	0	-249	-1.1	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that are no longer with the team						
2029	13	0	0	13	0.0	0	1-Sided 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	-236	0	0	-236	-1.1	0	
2030	-249	0	0	-249	-1.1	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that are no longer with the team						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
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	13	0	0	13	0.0	0	1-Sided 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	-236	0	0	-236	-1.1	0	
2031	-249	0	0	-249	-1.1	0	1-Sided Adj
Explanation: Labor adjustment to annualize FTEs that are no longer with the team							
2031	13	0	0	13	0.0	0	1-Sided 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	-236	0	0	-236	-1.1	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	395	464	563	366	504
Non-Labor	167	17	14	13	7
NSE	0	0	0	0	0
Total	562	481	577	379	511
FTE	2.8	3.6	4.1	2.4	2.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-23	-21	-26	-42	-46
Non-Labor	-153	0	0	0	0
NSE	0	0	0	0	0
Total	-177	-21	-26	-42	-46
FTE	-0.1	0.0	-0.2	-0.2	-0.3
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	372	443	537	324	458
Non-Labor	14	17	14	13	7
NSE	0	0	0	0	0
Total	386	460	551	337	465
FTE	2.7	3.6	3.9	2.2	2.6
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	66	75	85	52	81

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
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	66	75	85	52	81
FTE	0.5	0.7	0.7	0.4	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	73	56	42	13	0
Non-Labor	2	2	1	0	0
NSE	0	0	0	0	0
Total	75	58	43	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	511	574	665	389	539
Non-Labor	16	18	15	13	7
NSE	0	0	0	0	0
Total	527	593	679	402	546
FTE	3.2	4.3	4.6	2.6	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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-23	-21	-26	-42	-46
Non-Labor	-153	0	0	0	-0.125
NSE	0	0	0	0	0
Total	-177	-21	-26	-42	-46
FTE	-0.1	0.0	-0.2	-0.2	-0.3
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-3	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2176 NE3 - Subpart W. Transfer by GOGT to remove Subpart W from ESEV.						
2021	-21	-153	0	-0.1	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2176 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2021 Total	-23	-153	0	-0.1	0	
2022	-3	0	0	0.0	0	CCTR Transf From 2200-0298.001

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2200-2176 NE3 - Subpart W. Transfer by GOGT to remove Subpart W from ESEV.						
2022	-18	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2176 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2022 Total	-21	0	0	0.0	0	
2023	-3	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2176 NE3 - Subpart W. Transfer by GOGT to remove Subpart W from ESEV.						
2023	-23	0	0	-0.2	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2176 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2023 Total	-26	0	0	-0.2	0	
2024	-3	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2176 NE3 - Subpart W. Transfer by GOGT to remove Subpart W from ESEV.						
2024	-39	0	0	-0.2	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2176 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2176.000 - ENVIRONMENTAL AIR QUALITY & CLIMATE PROG
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-42	0	0	-0.2	0	
2025	-4	0	0	-0.1	0	CCTR Transf From 2200-0298.001
Explanation:	2200-2176 NE3 - Subpart W. Transfer by GOGT to remove Subpart W from ESEV.					
2025	-42	0	0	-0.2	0	CCTR Transf From 2200-0298.001
Explanation:	2200-2176 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment adjusting out membership dues associated with political activities/advocacy as pertains to AB1167					
2025 Total	-46	0	0	-0.3	0	

Note: Totals may include rounding differences.

**Beginning of Workpaper
2200-2554.000 - AIR SME**

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
Unit Measure: FTEs

Activity Description:

The Air SME (subject matter expert) group has staff that provide air quality subject matter expertise supporting compliance with rules from the nine Air Pollution Control Districts within SoCalGas and SDG&E's service territories. The shared services allocation is primarily driven by support for the Moreno Compressor Station, operated in Riverside County area which is an SDG&E asset.

Forecast Explanations:

Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because the base year is representative of the cost expectations for the 2028 test year and therefore the most recent expenses were used as a basis for the forecast. Known adjustments expected to continue through the test year have been made to reflect personnel updates.

Non-Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because the base year is representative of the cost expectations for the 2028 test year and therefore the most recent expenses were used as a basis for the forecast. Known adjustments expected to continue through the test year have been made to reflect personnel updates.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	846	1,095	938	804	331	386	386	386	386	386	386
Non-Labor	226	146	325	44	28	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,072	1,241	1,263	849	359	414	414	414	414	414	414
FTE	6.5	8.4	7.2	6.0	2.6	2.8	2.8	2.8	2.8	2.8	2.8
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
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.	331	28	0	359	2.6	0
Total Incurred	331	28	0	359	2.6	0
% Allocation						
Retained	95.20%	95.20%				
SEU	4.80%	4.80%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	386	28	0	414	2.8	0
Total Incurred	386	28	0	414	2.8	0
% Allocation						
Retained	95.20%	95.20%				
SEU	4.80%	4.80%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	386	28	0	414	2.8	0
	386	28	0	414	2.8	0
% Allocation						
	95.20%	95.20%				
	4.80%	4.80%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	386	28	0	414	2.8	0
	386	28	0	414	2.8	0
% Allocation						
	95.20%	95.20%				
	4.80%	4.80%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
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.	386	28	0	414	2.8	0
Total Incurred	386	28	0	414	2.8	0
% Allocation						
Retained	95.20%	95.20%				
SEU	4.80%	4.80%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	386	28	0	414	2.8	0
Total Incurred	386	28	0	414	2.8	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	386	28	0	414	2.8	0
Total Incurred	386	28	0	414	2.8	0
% Allocation						
Retained	95.20%	95.20%				
SEU	4.80%	4.80%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Based on support of historical activities.

Cost Center Allocation Percentage for 2026

Based on support of historical activities.

Cost Center Allocation Percentage for 2027

Based on support of historical activities.

Cost Center Allocation Percentage for 2028

Based on support of historical activities.

Cost Center Allocation Percentage for 2029

Based on support of historical activities.

Cost Center Allocation Percentage for 2030

Based on support of historical activities.

Cost Center Allocation Percentage for 2031

Based on support of historical activities.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
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	331	331	331	331	331	331	55	55	55	55	55	55	386	386	386	386	386	386
NLbr	28	28	28	28	28	28	0	0	0	0	0	0	28	28	28	28	28	28
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	359	359	359	359	359	359	55	55	55	55	55	55	414	414	414	414	414	414
FTE	2.6	2.6	2.6	2.6	2.6	2.6	0.2	0.2	0.2	0.2	0.2	0.2	2.8	2.8	2.8	2.8	2.8	2.8
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	39	0	0	39	0.2	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						
2026	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	55	0	0	55	0.2	0	
2027	39	0	0	39	0.2	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	55	0	0	55	0.2	0	
2028	39	0	0	39	0.2	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						
2028	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	55	0	0	55	0.2	0	
2029	39	0	0	39	0.2	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						
2029	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	55	0	0	55	0.2	0	
2030	39	0	0	39	0.2	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
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	16	0	0	16	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	55	0	0	55	0.2	0	
2031	39	0	0	39	0.2	0	1-Sided Adj
Explanation: Labor adjustment to annualize FTEs that joined the team mid-year							
2031	16	0	0	16	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	55	0	0	55	0.2	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	648	861	766	672	282
Non-Labor	194	132	305	43	28
NSE	0	0	0	0	0
Total	842	993	1,071	715	310
FTE	5.7	7.2	6.2	5.1	2.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-32	-16	-8	-2	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-32	-16	-8	-2	0
FTE	-0.3	-0.1	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	616	845	758	670	282
Non-Labor	194	132	305	43	28
NSE	0	0	0	0	0
Total	810	977	1,063	713	310
FTE	5.4	7.1	6.2	5.1	2.2
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	109	143	120	108	50

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	109	143	120	108	50
FTE	1.1	1.3	1.0	0.9	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	121	107	59	26	0
Non-Labor	32	14	20	1	0
NSE	0	0	0	0	0
Total	154	121	79	28	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	846	1,095	938	804	331
Non-Labor	226	146	325	44	28
NSE	0	0	0	0	0
Total	1,072	1,241	1,263	849	359
FTE	6.5	8.4	7.2	6.0	2.6
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-32	-16	-8	-2	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-32	-16	-8	-2	0
FTE	-0.3	-0.1	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	-20	0	0	-0.2	0	1-Sided Adj
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2021	-12	0	0	-0.1	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2554 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2021 Total	-32	0	0	-0.3	0	
2022	-14	0	0	-0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2554.000 - AIR SME
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2022	-2	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2554 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2022 Total	-16	0	0	-0.1	0	
2023	-2	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2023	-6	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2554 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2023 Total	-8	0	0	0.0	0	
2024	-2	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2554 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2024 Total	-2	0	0	0.0	0	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper

2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

Activity Description:

The Environmental Field Services group manages and maintains environmental compliance and permitting support for the company's natural gas storage facilities, compressor stations, gas operations and customer service bases, and other facilities throughout SoCalGas' service territory.

Forecast Explanations:

Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because the base year is representative of the cost expectations for the 2028 test year and therefore the most recent expenses were used as a basis for the forecast. Known downward adjustments expected to continue through the test year have been made to reflect personnel updates.

Non-Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor costs for this cost category. This method is most appropriate because the base year is representative of the cost expectations for the 2028 test year and therefore the most recent expenses were used as a basis for the forecast. Known downward adjustments expected to continue through the test year have been made to reflect personnel updates.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	340	361	450	405	406	661	661	661	661	661	661
Non-Labor	40	128	94	103	52	54	56	58	60	62	64
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	380	489	544	508	458	715	717	719	721	723	725
FTE	3.1	3.0	3.7	3.6	3.5	5.0	5.0	5.0	5.0	5.0	5.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
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.	406	52	0	458	3.5	0
Total Incurred	406	52	0	458	3.5	0
% Allocation						
Retained	88.75%	88.75%				
SEU	11.25%	11.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	661	56	0	717	5.0	0
Total Incurred	661	56	0	717	5.0	0
% Allocation						
Retained	88.75%	88.75%				
SEU	11.25%	11.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	661	54	0	715	5.0	0
Total Incurred	661	54	0	715	5.0	0
% Allocation						
Retained	88.75%	88.75%				
SEU	11.25%	11.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	661	58	0	719	5.0	0
Total Incurred	661	58	0	719	5.0	0
% Allocation						
Retained	88.75%	88.75%				
SEU	11.25%	11.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
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.	661	60	0	721	5.0	0
Total Incurred	661	60	0	721	5.0	0
% Allocation						
Retained	88.75%	88.75%				
SEU	11.25%	11.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	661	64	0	725	5.0	0
Total Incurred	661	64	0	725	5.0	0
% Allocation						
Retained	88.75%	88.75%				
SEU	11.25%	11.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	661	62	0	723	5.0	0
Total Incurred	661	62	0	723	5.0	0
% Allocation						
Retained	88.75%	88.75%				
SEU	11.25%	11.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Based on support of historical activities.

Cost Center Allocation Percentage for 2026

Based on support of historical activities.

Cost Center Allocation Percentage for 2027

Based on support of historical activities.

Cost Center Allocation Percentage for 2028

Based on support of historical activities.

Cost Center Allocation Percentage for 2029

Based on support of historical activities.

Cost Center Allocation Percentage for 2030

Based on support of historical activities.

Cost Center Allocation Percentage for 2031

Based on support of historical activities.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
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	406	406	406	406	406	406	255	255	255	255	255	255	661	661	661	661	661	661
NLbr	52	52	52	52	52	52	2	4	6	8	10	12	54	56	58	60	62	64
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	458	458	458	458	458	458	257	259	261	263	265	267	715	717	719	721	723	725
FTE	3.5	3.5	3.5	3.5	3.5	3.5	1.5	1.5	1.5	1.5	1.5	1.5	5.0	5.0	5.0	5.0	5.0	5.0
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	227	0	0	227	1.5	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						
2026	0	2	0	2	0.0	0	1-Sided Adj
Explanation:	Non-Labor adjustment to account for contractual annual adjustment						
2026	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	255	2	0	257	1.5	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	227	0	0	227	1.5	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						
2027	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Non-Labor adjustment to account for contractual annual adjustment						
2027	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	255	4	0	259	1.5	0	
2028	227	0	0	227	1.5	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						
2028	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Non-Labor adjustment to account for contractual annual adjustment						
2028	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	255	6	0	261	1.5	0	
2029	227	0	0	227	1.5	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
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	8	0	8	0.0	0	1-Sided Adj
Explanation:	Non-Labor adjustment to account for contractual annual adjustment						
2029	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	255	8	0	263	1.5	0	
2030	227	0	0	227	1.5	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						
2030	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Non-Labor adjustment to account for contractual annual adjustment						
2030	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	255	10	0	265	1.5	0	
2031	227	0	0	227	1.5	0	1-Sided Adj
Explanation:	Labor adjustment to annualize FTEs that joined the team mid-year						
2031	0	12	0	12	0.0	0	1-Sided Adj
Explanation:	Non-Labor adjustment to account for contractual annual adjustment						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	255	12	0	267	1.5	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	251	284	367	339	345
Non-Labor	35	115	88	99	52
NSE	0	0	0	0	0
Total	286	399	455	438	397
FTE	2.6	2.6	3.2	3.1	2.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-3	-5	-3	-1	0
Non-Labor	0	0	-1	0	0
NSE	0	0	0	0	0
Total	-3	-5	-3	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	248	279	364	337	345
Non-Labor	35	115	88	99	52
NSE	0	0	0	0	0
Total	282	394	452	437	397
FTE	2.6	2.5	3.2	3.1	2.9
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	44	47	58	54	61

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	44	47	58	54	61
FTE	0.5	0.5	0.5	0.5	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	49	35	28	13	0
Non-Labor	6	13	6	3	0
NSE	0	0	0	0	0
Total	55	48	34	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	340	361	450	405	406
Non-Labor	40	128	94	103	52
NSE	0	0	0	0	0
Total	380	489	544	508	458
FTE	3.1	3.0	3.7	3.6	3.5
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-3	-5	-3	-1	-0.254
Non-Labor	-0.059	0	-0.508	0	0
NSE	0	0	0	0	0
Total	-3	-5	-3	-1	-0.254
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	-2	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2021	-1	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2588 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2021 Total	-3	0	0	0.0	0	
2022	-4	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2022	-1	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2588 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2022 Total	-5	0	0	0.0	0	
2023	-1	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude SDG&E Moreno Compressor Station costs.						
2023	-1	-1	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2588 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2023	-1	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude CEMA cost anticipated to be requested through a non-GRC memo account.						
2023 Total	-3	-1	0	0.0	0	
2024	-1	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude CEMA cost anticipated to be requested through a non-GRC memo account.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia
Category: A. Envl Svc and Strategic Planning & Reg Policy
Category-Sub: 1. Shared Total
Cost Center: 2200-2588.000 - FIELD ENVIRONMENTAL SERVICES - TRANSMISS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	0	CCTR Transf From 2200-0298.001
Explanation: 2200-2588 NE4 - LDAR. Transfer by GOGT to remove LDAR from ESEV.						
2024 Total	-1	0	0	0.0	0	
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude CEMA cost anticipated to be requested through a non-GRC memo account.						
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Albert J. Garcia

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
None		