| | |
|---|---|
| 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-19-WP.1)

# REVISED WORKPAPERS TO PREPARED DIRECT TESTIMONY OF ELVIA LIMA ORTIZ ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



**2028 General Rate Case - REVISED**

# INDEX OF WORKPAPERS

## Exhibit SCG-19-WP.1 - ADMINISTRATIVE & GENERAL


| DOCUMENT | PAGE |
|---|---|
| **Overall Summary For Exhibit No. SCG-19-WP.1** | **1** |
| ***Summary of Non-Shared Services Workpapers*** | **2** |
| Category: A. ACCOUNTING AND FINANCE | 3 |
| ..2AG001.000 - ACCOUNTING OPERATIONS | 8 |
| ..2AG001.001 - ASSET & PROJECT ACCOUNTING | 19 |
| ..2AG001.002 - FINANCIAL SERVICES | 29 |
| ..2AG001.003 - ACCOUNTS PAYABLE | 39 |
| ..2AG001.004 - FINANCIAL SYSTEMS & INNOVATION | 49 |
| ..2AG002.000 - FINANCIAL PLANNING | 59 |
| ..2AG002.001 - BUSINESS PLANNING | 69 |
| ..2AG003.000 - FINANCIAL REPORTING & ACCOUNTING | 79 |
| ..2AG003.001 - REGULATORY ACCOUNTING | 89 |
| ..2AG003.002 - BUS CONTROL & ACCT RESEARCH | 99 |
| ..2AG013.000 - CONTROLLER & CFO | 109 |
| ..2AG013.001 - INNOVATION SUPPORT | 121 |
| ..2AG013.002 - BANKING FEES | 131 |
| Category: B. LEGAL | 143 |
| ..2AG007.000 - LEGAL | 145 |
| ..2AG007.001 - OUTSIDE LEGAL | 158 |
| ..2AG010.000 - CLAIMS PAYMENTS & RECOVERY COSTS | 167 |
| ..2AG014.000 - CLAIMS WRITE-OFFS | 178 |
| Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT | 187 |
| ..2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT | 188 |
| Category: D. REGULATORY AFFAIRS | 201 |
| ..2AG008.000 - REGULATORY AFFAIRS | 202 |
| Category: E. CEO/PRESIDENT AND COO | 213 |
| ..2AG011.000 - CEO/PRESIDENT AND COO | 214 |
| ***Summary of Shared Services Workpapers*** | **229** |
| Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT | 230 |
| ..2200-0326.000 - VP - CHIEF RISK & COMPLIANCE OFFICER | 231 |
| Category: B. LEGAL | 245 |
| ..2200-0281.000 - SVP & GENERAL COUNSEL | 247 |
| ..2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY | 260 |
| ..2200-2095.000 - CLAIMS MANAGEMENT | 274 |

**2028 General Rate Case - REVISED**

# INDEX OF WORKPAPERS

## Exhibit SCG-19-WP.1 - ADMINISTRATIVE & GENERAL


| DOCUMENT | PAGE |
|---|---|
| Category: D. REGULATORY AFFAIRS | 287 |
| ..2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG | 290 |
| ..2200-2075.000 - REGULATORY CASE MANAGEMENT | 303 |
| ..2200-2401.000 - REGULATORY AFFAIRS MANAGER | 318 |
| ..2200-2307.000 - GAS RATES ANALYSIS | 331 |
| ..2200-2308.000 - GAS FORECASTING & ANALYSIS | 345 |
| ..2200-2374.000 - GRC FINANCIAL ANALYSIS | 359 |
| ..2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF | 372 |
| ..2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT | 388 |
| ***Appendix A: List of Non-Shared Cost Centers*** | **402** |

## Overall Summary For Exhibit No. SCG-19-WP.1

**Area:** ADMINISTRATIVE & GENERAL

**Witness:** Elvia Lima Ortiz

**In 2025 $ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| **Description** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| ***Non-Shared Services*** | 62,102 | 59,454 | 63,731 | 73,111 | 73,111 | 73,111 | 73,111 |
| ***Shared Services*** | 6,783 | 7,839 | 8,260 | 8,258 | 8,258 | 8,258 | 8,258 |
| ***Total*** | **68,885** | **67,293** | **71,991** | **81,369** | **81,369** | **81,369** | **81,369** |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL

**Witness:** Elvia Lima Ortiz

**Summary of Non-Shared Services Workpapers:**

**In 2025 $ (000) Incurred Costs**

| Description | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| A. ACCOUNTING AND FINANCE | 16,345 | 17,476 | 18,906 | 19,354 | 19,354 | 19,354 | 19,354 |
| B. LEGAL | 39,870 | 35,634 | 37,971 | 46,717 | 46,717 | 46,717 | 46,717 |
| C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT | 4,573 | 4,973 | 5,457 | 5,643 | 5,643 | 5,643 | 5,643 |
| D. REGULATORY AFFAIRS | 1,092 | 1,143 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 |
| E. CEO/PRESIDENT AND COO | 222 | 228 | 227 | 227 | 227 | 227 | 227 |
| **Total** | **62,102** | **59,454** | **63,731** | **73,111** | **73,111** | **73,111** | **73,111** |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Workpaper:** VARIOUS

**Summary for Category: A. ACCOUNTING AND FINANCE**

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 14,990 | 16,273 | 17,341 | 17,440 | 17,440 | 17,440 | 17,440 |
| Non-Labor | 1,354 | 1,202 | 1,564 | 1,913 | 1,913 | 1,913 | 1,913 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **16,344** | **17,475** | **18,905** | **19,353** | **19,353** | **19,353** | **19,353** |
| FTE | 118.5 | 124.3 | 131.1 | 131.7 | 131.7 | 131.7 | 131.7 |

**Workpapers belonging to this Category:**

**2AG001.000 ACCOUNTING OPERATIONS**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 463 | 482 | 480 | 480 | 480 | 480 | 480 |
| Non-Labor | 33 | 34 | 34 | 34 | 34 | 34 | 34 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **496** | **516** | **514** | **514** | **514** | **514** | **514** |
| FTE | 3.2 | 3.2 | 3.2 | 3.2 | 3.2 | 3.2 | 3.2 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**2AG001.001 ASSET & PROJECT ACCOUNTING**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 2,156 | 2,404 | 2,447 | 2,447 | 2,447 | 2,447 | 2,447 |
| Non-Labor | 40 | 93 | 53 | 59 | 59 | 59 | 59 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2,196** | **2,497** | **2,500** | **2,506** | **2,506** | **2,506** | **2,506** |
| FTE | 19.6 | 21.1 | 21.6 | 21.6 | 21.6 | 21.6 | 21.6 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 20 | 22 | 22 | 22 | 22 | 22 | 22 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Workpaper:** VARIOUS

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Workpaper:** VARIOUS

In 2025$ (000) Incurred Costs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Workpaper:** VARIOUS

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| **2AG003.001 REGULATORY ACCOUNTING** | | | | | | | |
| Labor | 1,092 | 1,179 | 1,174 | 1,174 | 1,174 | 1,174 | 1,174 |
| Non-Labor | 39 | 42 | 42 | 42 | 42 | 42 | 42 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,131** | **1,221** | **1,216** | **1,216** | **1,216** | **1,216** | **1,216** |
| FTE | 8.7 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| **2AG003.002 BUS CONTROL & ACCT RESEARCH** | | | | | | | |
| Labor | 305 | 466 | 492 | 492 | 492 | 492 | 492 |
| Non-Labor | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **307** | **469** | **495** | **495** | **495** | **495** | **495** |
| FTE | 2.3 | 3.1 | 3.3 | 3.3 | 3.3 | 3.3 | 3.3 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **2AG013.000 CONTROLLER & CFO** | | | | | | | |
| Labor | 110 | 139 | 397 | 397 | 397 | 397 | 397 |
| Non-Labor | 235 | 237 | 237 | 180 | 180 | 180 | 180 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **345** | **376** | **634** | **577** | **577** | **577** | **577** |
| FTE | 0.9 | 1.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 |
| **Unit Measure:** | | | | | | | |
| Units | 1 | 2 | 2 | 2 | 2 | 2 | 2 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Workpaper:** VARIOUS

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG001.000 - ACCOUNTING OPERATIONS**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.000 - ACCOUNTING OPERATIONS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.001 - ASSET & PROJECT ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG001.002 - FINANCIAL SERVICES**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.002 - FINANCIAL SERVICES
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG001.003 - ACCOUNTS PAYABLE**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.003 - ACCOUNTS PAYABLE
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 1. Accounting Operations
**Workpaper:** 2AG001.004 - FINANCIAL SYSTEMS & INNOVATION
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG002.000 - FINANCIAL PLANNING**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.000 - FINANCIAL PLANNING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG002.001 - BUSINESS PLANNING**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 2. Financial & Business Planning
**Workpaper:** 2AG002.001 - BUSINESS PLANNING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

**Activity Description:**

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

The Financial Reporting & Accounting group is a centralized function responsible for supporting the accuracy, integrity, and timeliness of the company's financial records and reporting. Its core responsibilities include:
• Month-End Close & General Ledger Maintenance: Managing the monthly accounting close process and maintaining SoCalGas's general ledger to support accurate and complete financial data.
• Transaction Recording & Compliance: Recording financial transactions in accordance with GAAP and FERC/CPUC approved guidelines.
• Financial Statement Preparation & Reporting: Compiling and reporting monthly, quarterly, and annual financial results, including preparation of financial statements for internal management and external stakeholders.

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.000 - FINANCIAL REPORTING & ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG003.001 - REGULATORY ACCOUNTING**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 3. Financial Reporting & Accounting
**Workpaper:** 2AG003.001 - REGULATORY ACCOUNTING
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

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

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

**Activity Description:**

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

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

*Note: Totals may include rounding differences.*

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

**Units - Base YR Rec**

FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

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

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

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

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

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

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

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

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

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG013.000 - CONTROLLER & CFO**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 345 | 415 | 527 | 191 | 110 | 139 | 397 | 397 | 397 | 397 | 397 |
| Non-Labor | 101 | 196 | 180 | 166 | 235 | 237 | 237 | 180 | 180 | 180 | 180 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **446** | **611** | **707** | **357** | **345** | **376** | **634** | **577** | **577** | **577** | **577** |
| FTE | 1.7 | 2.2 | 3.0 | 1.3 | 0.9 | 1.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 |
| Units | 2 | 2 | 3 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 110 | 110 | 110 | 110 | 110 | 110 | 29 | 287 | 287 | 287 | 287 | 287 | 139 | 397 | 397 | 397 | 397 | 397 |
| NLbr | 235 | 235 | 235 | 235 | 235 | 235 | 2 | 2 | -55 | -55 | -55 | -55 | 237 | 237 | 180 | 180 | 180 | 180 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **345** | **345** | **345** | **345** | **345** | **345** | **31** | **289** | **232** | **232** | **232** | **232** | **376** | **634** | **577** | **577** | **577** | **577** |
| FTE | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 252 | 317 | 421 | 116 | 143 |
| Non-Labor | 85 | 183 | 174 | 165 | 285 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **338** | **500** | **595** | **282** | **428** |
| FTE | 1.4 | 1.9 | 2.6 | 0.7 | 0.8 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 42 | -50 |
| Non-Labor | -1 | -1 | -3 | -4 | -50 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **-1** | **-1** | **-3** | **38** | **-100** |
| FTE | 0.0 | 0.0 | 0.0 | 0.4 | -0.1 |
| Units | 2 | 2 | 3 | 1 | 1 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 252 | 317 | 421 | 158 | 93 |
| Non-Labor | 84 | 182 | 172 | 162 | 235 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **336** | **499** | **592** | **320** | **328** |
| FTE | 1.4 | 1.9 | 2.6 | 1.1 | 0.7 |
| Units | 2 | 2 | 3 | 1 | 1 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 45 | 53 | 67 | 25 | 16 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **45** | **53** | **67** | **25** | **16** |
| FTE | 0.3 | 0.3 | 0.4 | 0.2 | 0.2 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 48 | 45 | 39 | 8 | 0 |
| Non-Labor | 18 | 14 | 9 | 5 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **66** | **59** | **48** | **12** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 345 | 415 | 527 | 191 | 110 |
| Non-Labor | 101 | 196 | 180 | 166 | 235 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **446** | **611** | **707** | **357** | **345** |
| FTE | 1.7 | 2.2 | 3.0 | 1.3 | 0.9 |
| Units | 2 | 2 | 3 | 1 | 1 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

**Summary of Adjustments to Recorded:**

| In Nominal $ (000) Incurred Costs | | | | | |
|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Labor | 0 | 0 | 0 | 42 | -50 |
| Non-Labor | -1 | -1 | -3 | -4 | -50 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **-1** | **-1** | **-3** | **38** | **-100** |
| FTE | 0.0 | 0.0 | 0.0 | 0.4 | -0.1 |
| Units | 2 | 2 | 3 | 1 | 1 |

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted. | | | | | |
| 2024 | 0 | 0 | 0 | 0.0 | 1 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| 2024 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| 2024 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| **2024 Total** | **42** | **-4** | **0** | **0.4** | 1 | |
| 2025 | -36 | -1 | 0 | 0.0 | 0 | CCTR Transf To 2200-2268.000 |
| **Explanation:** | Transfer of costs from cost center 2200-2214 to Accounting Operations (workpaper 2AG001.000), where they reside and will be forecasted. | | | | | |
| 2025 | -14 | -50 | 0 | -0.1 | 0 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.000 - CONTROLLER & CFO
**Unit Measure:**

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| 2025 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| 2025 | 0 | 0 | 0 | 0.0 | 1 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| 2025 | 0 | 1 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| 2025 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| **2025 Total** | **-50** | **-50** | **0** | **-0.1** | 1 | |

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG013.001 - INNOVATION SUPPORT**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.001 - INNOVATION SUPPORT
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG013.002 - BANKING FEES**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

**Activity Description:**

Banking fees include amounts paid to financial institutions for services related to bank accounts, such as:
- Bank account maintenance fees
- Transaction fees for activities such as wire transfers , ACH transactions, and check processing
- Service charges for bank account statements, lockbox services, and fraud prevention services

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

**Forecast Explanations:**

**Labor - Base YR Rec**

NA

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

Items

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 1,134 | 1,017 | 971 | 960 | 759 | 523 | 923 | 1,323 | 1,323 | 1,323 | 1,323 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,134** | **1,017** | **971** | **960** | **759** | **523** | **923** | **1,323** | **1,323** | **1,323** | **1,323** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NLbr | 759 | 759 | 759 | 759 | 759 | 759 | -236 | 164 | 564 | 564 | 564 | 564 | 523 | 923 | 1,323 | 1,323 | 1,323 | 1,323 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **759** | **759** | **759** | **759** | **759** | **759** | **-236** | **164** | **564** | **564** | **564** | **564** | **523** | **923** | **1,323** | **1,323** | **1,323** | **1,323** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 |

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

**Summary of Adjustments to Recorded:**

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

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

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

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

Cost Center: 1100-0224 – Cash Mgmt Bank Fee

Cost Element: 6240003 – FIN CHAR-BK SRV CHGS

Internal Order: 6306540

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ACCOUNTING AND FINANCE
**Category-Sub:** 4. Controller & CFO
**Workpaper:** 2AG013.002 - BANKING FEES
**Unit Measure:** Items

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Transfer Elockbox ACH Bank fees related costs from workpaper 2OOO005.000 to workpaper 2AG013.002 to align historical costs with 2028 GRC workpaper framework | | | | | |
| 2025 | 0 | 490 | 0 | 0.0 | 1 | 1-Sided Adj |
| **Explanation:** | U.S. Bank Fee and Other Bank-Related Charges. These expenses were pulled from:<br>Cost Center: 1100-0224 – Cash Mgmt Bank Fee<br>Cost Element: 6240003 – FIN CHAR-BK SRV CHGS<br>Internal Order: 6306540 | | | | | |
| 2025 | 0 | 36 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | E-lock Box Fees. These expenses were pulled from: Cost Center: 1100-0224 – Cash Mgmt Bank Fee<br>Cost Element: 6240003 – FIN CHAR-BK SRV CHGS<br>Internal Order: 6306540 | | | | | |
| **2025 Total** | **0** | **759** | **0** | **0.0** | 2 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Workpaper:** VARIOUS

**Summary for Category: B. LEGAL**

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 10,084 | 10,787 | 13,035 | 13,031 | 13,031 | 13,031 | 13,031 |
| Non-Labor | 29,786 | 24,847 | 24,936 | 33,686 | 33,686 | 33,686 | 33,686 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **39,870** | **35,634** | **37,971** | **46,717** | **46,717** | **46,717** | **46,717** |
| FTE | 45.6 | 47.5 | 58.6 | 58.6 | 58.6 | 58.6 | 58.6 |

**Workpapers belonging to this Category:**

**2AG007.000 LEGAL**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 10,084 | 10,787 | 13,035 | 13,031 | 13,031 | 13,031 | 13,031 |
| Non-Labor | 294 | 314 | 403 | 403 | 403 | 403 | 403 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,378** | **11,101** | **13,438** | **13,434** | **13,434** | **13,434** | **13,434** |
| FTE | 45.6 | 47.5 | 58.6 | 58.6 | 58.6 | 58.6 | 58.6 |
| **Unit Measure:** | | | | | | | |
| Units | 46 | 48 | 59 | 59 | 59 | 59 | 59 |

**2AG007.001 OUTSIDE LEGAL**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 10,178 | 10,178 | 10,178 | 18,928 | 18,928 | 18,928 | 18,928 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,178** | **10,178** | **10,178** | **18,928** | **18,928** | **18,928** | **18,928** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Unit Measure: Investigations** | | | | | | | |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Workpaper:** VARIOUS

In 2025$ (000) Incurred Costs

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| **2AG010.000 CLAIMS PAYMENTS & RECOVERY COSTS** | | | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 15,403 | 12,279 | 12,279 | 12,279 | 12,279 | 12,279 | 12,279 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **15,403** | **12,279** | **12,279** | **12,279** | **12,279** | **12,279** | **12,279** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Unit Measure: Items** | | | | | | | |
| Units | 5,854 | 5,978 | 5,978 | 5,978 | 5,978 | 5,978 | 5,978 |
| **2AG014.000 CLAIMS WRITE-OFFS** | | | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 3,911 | 2,076 | 2,076 | 2,076 | 2,076 | 2,076 | 2,076 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **3,911** | **2,076** | **2,076** | **2,076** | **2,076** | **2,076** | **2,076** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 1,651 | 985 | 985 | 985 | 985 | 985 | 985 |

*Note: Totals may include rounding differences.*

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

**Activity Description:**

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

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

NA

**Units - Base YR Rec**

FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 9,469 | 10,014 | 9,826 | 10,193 | 10,084 | 10,787 | 13,035 | 13,031 | 13,031 | 13,031 | 13,031 |
| Non-Labor | 526 | 344 | 493 | 343 | 294 | 314 | 403 | 403 | 403 | 403 | 403 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **9,995** | **10,358** | **10,319** | **10,536** | **10,378** | **11,101** | **13,438** | **13,434** | **13,434** | **13,434** | **13,434** |
| FTE | 44.4 | 46.6 | 45.7 | 46.1 | 45.6 | 47.5 | 58.6 | 58.6 | 58.6 | 58.6 | 58.6 |
| Units | 44 | 47 | 46 | 46 | 46 | 48 | 59 | 59 | 59 | 59 | 59 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 10,084 | 10,084 | 10,084 | 10,084 | 10,084 | 10,084 | 703 | 2,951 | 2,947 | 2,947 | 2,947 | 2,947 | 10,787 | 13,035 | 13,031 | 13,031 | 13,031 | 13,031 |
| NLbr | 294 | 294 | 294 | 294 | 294 | 294 | 20 | 109 | 109 | 109 | 109 | 109 | 314 | 403 | 403 | 403 | 403 | 403 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,378** | **10,378** | **10,378** | **10,378** | **10,378** | **10,378** | **723** | **3,060** | **3,056** | **3,056** | **3,056** | **3,056** | **11,101** | **13,438** | **13,434** | **13,434** | **13,434** | **13,434** |
| FTE | 45.6 | 45.6 | 45.6 | 45.6 | 45.6 | 45.6 | 1.9 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 47.5 | 58.6 | 58.6 | 58.6 | 58.6 | 58.6 |
| Units | 46 | 46 | 46 | 46 | 46 | 46 | 2 | 13 | 13 | 13 | 13 | 13 | 48 | 59 | 59 | 59 | 59 | 59 |

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 6,926 | 7,647 | 7,851 | 8,417 | 8,570 |
| Non-Labor | 451 | 372 | 484 | 355 | 312 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **7,377** | **8,018** | **8,335** | **8,772** | **8,882** |
| FTE | 37.4 | 39.4 | 39.2 | 39.3 | 38.3 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | -16 | -53 | -14 | -22 | -18 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **-16** | **-53** | **-14** | **-22** | **-18** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 44 | 47 | 46 | 46 | 46 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 6,926 | 7,647 | 7,851 | 8,417 | 8,570 |
| Non-Labor | 435 | 319 | 469 | 333 | 294 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **7,361** | **7,966** | **8,321** | **8,750** | **8,864** |
| FTE | 37.4 | 39.4 | 39.1 | 39.3 | 38.3 |
| Units | 44 | 47 | 46 | 46 | 46 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 1,222 | 1,291 | 1,247 | 1,351 | 1,514 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,222** | **1,291** | **1,247** | **1,351** | **1,514** |
| FTE | 7.0 | 7.2 | 6.6 | 6.8 | 7.3 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 1,321 | 1,076 | 728 | 425 | 0 |
| Non-Labor | 91 | 25 | 24 | 9 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,412** | **1,102** | **752** | **434** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 9,469 | 10,014 | 9,826 | 10,193 | 10,084 |
| Non-Labor | 526 | 344 | 493 | 343 | 294 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **9,995** | **10,358** | **10,319** | **10,536** | **10,378** |
| FTE | 44.4 | 46.6 | 45.7 | 46.1 | 45.6 |
| Units | 44 | 47 | 46 | 46 | 46 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

**Summary of Adjustments to Recorded:**

| In Nominal $ (000) Incurred Costs | | | | | |
|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | -16 | -53 | -14 | -22 | -18 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **-16** | **-53** | **-14** | **-22** | **-18** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 44 | 47 | 46 | 46 | 46 |

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Workpaper:** 2AG007.000 - LEGAL
**Unit Measure:**

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| **2024 Total** | **0** | **-22** | **0** | **0.0** | 46 | |
| 2025 | 0 | 0 | 0 | 0.0 | 46 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| 2025 | 0 | -19 | 0 | 0.0 | 0 | CCTR Transf To 2200-0281.000 |
| **Explanation:** | Transfer of costs from cost center 2200-2332 to cost center 2200-0281 (workpaper 2200-0281.000), where they reside and will be forecasted. | | | | | |
| 2025 | 0 | 1 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| **2025 Total** | **0** | **-18** | **0** | **0.0** | 46 | |

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG007.001 - OUTSIDE LEGAL**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 2. Outside Legal
**Workpaper:** 2AG007.001 - OUTSIDE LEGAL
**Unit Measure:** Investigations

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

NA

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

Items

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 2. Outside Legal
**Workpaper:** 2AG007.001 - OUTSIDE LEGAL
**Unit Measure:** Investigations

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 12,921 | 15,103 | 12,230 | 11,192 | 10,178 | 10,178 | 10,178 | 18,928 | 18,928 | 18,928 | 18,928 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **12,921** | **15,103** | **12,230** | **11,192** | **10,178** | **10,178** | **10,178** | **18,928** | **18,928** | **18,928** | **18,928** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 2. Outside Legal
**Workpaper:** 2AG007.001 - OUTSIDE LEGAL
**Unit Measure:** Investigations

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| Years | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NLbr | 10,178 | 10,178 | 10,178 | 10,178 | 10,178 | 10,178 | 0 | 0 | 8,750 | 8,750 | 8,750 | 8,750 | 10,178 | 10,178 | 18,928 | 18,928 | 18,928 | 18,928 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,178** | **10,178** | **10,178** | **10,178** | **10,178** | **10,178** | **0** | **0** | **8,750** | **8,750** | **8,750** | **8,750** | **10,178** | **10,178** | **18,928** | **18,928** | **18,928** | **18,928** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 2. Outside Legal
**Workpaper:** 2AG007.001 - OUTSIDE LEGAL
**Unit Measure:** Investigations

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 2. Outside Legal
**Workpaper:** 2AG007.001 - OUTSIDE LEGAL
**Unit Measure:** Investigations

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 10,689 | 13,995 | 11,645 | 10,888 | 10,178 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,689** | **13,995** | **11,645** | **10,888** | **10,178** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 1 | 1 | 1 | 1 | 1 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 10,689 | 13,995 | 11,645 | 10,888 | 10,178 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,689** | **13,995** | **11,645** | **10,888** | **10,178** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 1 | 1 | 1 | 1 | 1 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 2. Outside Legal
**Workpaper:** 2AG007.001 - OUTSIDE LEGAL
**Unit Measure:** Investigations

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 2,233 | 1,107 | 585 | 304 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2,233** | **1,107** | **585** | **304** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 12,921 | 15,103 | 12,230 | 11,192 | 10,178 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **12,921** | **15,103** | **12,230** | **11,192** | **10,178** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 1 | 1 | 1 | 1 | 1 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 2. Outside Legal
**Workpaper:** 2AG007.001 - OUTSIDE LEGAL
**Unit Measure:** Investigations

**Summary of Adjustments to Recorded:**

| In Nominal $ (000) Incurred Costs | | | | | |
|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 10,689 | 13,995 | 11,645 | 10,888 | 10,178 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,689** | **13,995** | **11,645** | **10,888** | **10,178** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 1 | 1 | 1 | 1 | 1 |

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 2. Outside Legal
**Workpaper:** 2AG007.001 - OUTSIDE LEGAL
**Unit Measure:** Investigations

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **2022 Total** | **0** | **13,995** | **0** | **0.0** | 1 | |
| 2023 | 0 | 11,645 | 0 | 0.0 | 1 | 1-Sided Adj |
| **Explanation:** | One-sided adjustment to add historical Outside Legal costs previously paid through corporate allocations to align activity/function with where it will reside. | | | | | |
| **2023 Total** | **0** | **11,645** | **0** | **0.0** | 1 | |
| 2024 | 0 | 10,888 | 0 | 0.0 | 1 | 1-Sided Adj |
| **Explanation:** | One-sided adjustment to add historical Outside Legal costs previously paid through corporate allocations to align activity/function with where it will reside. | | | | | |
| **2024 Total** | **0** | **10,888** | **0** | **0.0** | 1 | |
| 2025 | 0 | 10,202 | 0 | 0.0 | 1 | 1-Sided Adj |
| **Explanation:** | One-sided adjustment to add historical Outside Legal costs previously paid through corporate allocations to align activity/function with where it will reside. | | | | | |
| 2025 | 0 | -23 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | One-sided adjustment to remove AB 1167 related costs. | | | | | |
| **2025 Total** | **0** | **10,178** | **0** | **0.0** | 1 | |

*Note: Totals may include rounding differences.*

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

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

**Activity Description:**

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

**Forecast Explanations:**

**Labor - 5-YR Average**

NA

**Non-Labor - 5-YR Average**

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

**NSE - 5-YR Average**

NA

**Units - 5-YR Average**

Items

*Note: Totals may include rounding differences.*

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

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 7,428 | 6,208 | 22,274 | 10,084 | 15,403 | 12,279 | 12,279 | 12,279 | 12,279 | 12,279 | 12,279 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **7,428** | **6,208** | **22,274** | **10,084** | **15,403** | **12,279** | **12,279** | **12,279** | **12,279** | **12,279** | **12,279** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 4,517 | 3,839 | 9,744 | 5,940 | 5,854 | 5,978 | 5,978 | 5,978 | 5,978 | 5,978 | 5,978 |

*Note: Totals may include rounding differences.*

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

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NLbr | 12,279 | 12,279 | 12,279 | 12,279 | 12,279 | 12,279 | 0 | 0 | 0 | 0 | 0 | 0 | 12,279 | 12,279 | 12,279 | 12,279 | 12,279 | 12,279 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **12,279** | **12,279** | **12,279** | **12,279** | **12,279** | **12,279** | **0** | **0** | **0** | **0** | **0** | **0** | **12,279** | **12,279** | **12,279** | **12,279** | **12,279** | **12,279** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 5,978 | 5,978 | 5,978 | 5,978 | 5,978 | 5,978 | 0 | 0 | 0 | 0 | 0 | 0 | 5,978 | 5,978 | 5,978 | 5,978 | 5,978 | 5,978 |

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

*Note: Totals may include rounding differences.*

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

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 6,145 | 5,753 | 21,210 | 9,809 | 15,403 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **6,145** | **5,753** | **21,210** | **9,809** | **15,403** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 4,517 | 3,839 | 9,744 | 5,940 | 5,854 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 6,145 | 5,753 | 21,210 | 9,809 | 15,403 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **6,145** | **5,753** | **21,210** | **9,809** | **15,403** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 4,517 | 3,839 | 9,744 | 5,940 | 5,854 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |

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

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 1,284 | 455 | 1,065 | 274 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,284** | **455** | **1,065** | **274** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 7,428 | 6,208 | 22,274 | 10,084 | 15,403 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **7,428** | **6,208** | **22,274** | **10,084** | **15,403** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 4,517 | 3,839 | 9,744 | 5,940 | 5,854 |

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

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

**Summary of Adjustments to Recorded:**

| In Nominal $ (000) Incurred Costs | | | | | |
|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 6,145 | 5,753 | 21,210 | 9,809 | 15,403 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **6,145** | **5,753** | **21,210** | **9,809** | **15,403** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 4,517 | 3,839 | 9,744 | 5,940 | 5,854 |

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Payment & Settlements & Claim Expenses offset by Insurance Recovery<br>These expenses were pulled from:<br>Cost Center: 2200-0003<br>Cost Element: 6405600<br>Internal Order: 300444321 | | | | | |
| 2024 | 0 | 511 | 0 | 0.0 | 3,635 | 1-Sided Adj |
| **Explanation:** | Recovery Expenses These expenses were pulled from: Cost Center: 2200-0003<br>Cost Element: 6400416<br>Internal Order: 300444321 and FG9250002200 | | | | | |
| 2024 | 0 | 6,365 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjust for anomaly payments made to other parties and for the refund from the insurance company. | | | | | |
| **2024 Total** | **0** | **9,809** | **0** | **0.0** | 5,940 | |
| 2025 | 0 | 16,238 | 0 | 0.0 | 2,394 | 1-Sided Adj |
| **Explanation:** | Payment & Settlements & Claim Expenses offset by Insurance Recovery<br>These expenses were pulled from:<br>Cost Center: 2200-0003<br>Cost Element: 6405600<br>Internal Order: 300444321 | | | | | |
| 2025 | 0 | 998 | 0 | 0.0 | 3,460 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

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

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Recovery Expenses These expenses were pulled from: Cost Center: 2200-0003<br>Cost Element: 6400416<br>Internal Order: 300444321 and FG9250002200 | | | | | |
| 2025 | 0 | -1,833 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjust for anomaly payments made to other parties and for the refund from the insurance company. | | | | | |
| **2025 Total** | **0** | **15,403** | **0** | **0.0** | 5,854 | |

*Note: Totals may include rounding differences.*

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 4. Claims Write-Offs
**Workpaper:** 2AG014.000 - CLAIMS WRITE-OFFS
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - 5-YR Average**

NA

**Non-Labor - 5-YR Average**

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

**NSE - 5-YR Average**

NA

**Units - 5-YR Average**

Items

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 4. Claims Write-Offs
**Workpaper:** 2AG014.000 - CLAIMS WRITE-OFFS
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 4. Claims Write-Offs
**Workpaper:** 2AG014.000 - CLAIMS WRITE-OFFS
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NLbr | 2,076 | 2,076 | 2,076 | 2,076 | 2,076 | 2,076 | 0 | 0 | 0 | 0 | 0 | 0 | 2,076 | 2,076 | 2,076 | 2,076 | 2,076 | 2,076 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2,076** | **2,076** | **2,076** | **2,076** | **2,076** | **2,076** | **0** | **0** | **0** | **0** | **0** | **0** | **2,076** | **2,076** | **2,076** | **2,076** | **2,076** | **2,076** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 985 | 985 | 985 | 985 | 985 | 985 | 0 | 0 | 0 | 0 | 0 | 0 | 985 | 985 | 985 | 985 | 985 | 985 |

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 4. Claims Write-Offs
**Workpaper:** 2AG014.000 - CLAIMS WRITE-OFFS
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 4. Claims Write-Offs
**Workpaper:** 2AG014.000 - CLAIMS WRITE-OFFS
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 4. Claims Write-Offs
**Workpaper:** 2AG014.000 - CLAIMS WRITE-OFFS
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 4. Claims Write-Offs
**Workpaper:** 2AG014.000 - CLAIMS WRITE-OFFS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 4. Claims Write-Offs
**Workpaper:** 2AG014.000 - CLAIMS WRITE-OFFS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
**Workpaper:** 2AG006.000

**Summary for Category: C. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT**

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 2,676 | 3,072 | 3,538 | 3,718 | 3,718 | 3,718 | 3,718 |
| Non-Labor | 1,897 | 1,901 | 1,919 | 1,925 | 1,925 | 1,925 | 1,925 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **4,573** | **4,973** | **5,457** | **5,643** | **5,643** | **5,643** | **5,643** |
| FTE | 17.7 | 19.8 | 23.0 | 24.0 | 24.0 | 24.0 | 24.0 |

**Workpapers belonging to this Category:**

**2AG006.000 ENTERPRISE RISK AND COMPLIANCE MANAGEMENT**

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG006.000 - ENTERPRISE RISK AND COMPLIANCE MANAGEMENT**

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

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

*Note: Totals may include rounding differences.*

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

FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

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

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

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

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

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

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

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

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

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Workpaper:** 2AG008.000

**Summary for Category: D. REGULATORY AFFAIRS**

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 312 | 363 | 390 | 390 | 390 | 390 | 390 |
| Non-Labor | 780 | 780 | 780 | 780 | 780 | 780 | 780 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,092** | **1,143** | **1,170** | **1,170** | **1,170** | **1,170** | **1,170** |
| FTE | 2.5 | 2.8 | 3.1 | 3.1 | 3.1 | 3.1 | 3.1 |

**Workpapers belonging to this Category:**

**2AG008.000 REGULATORY AFFAIRS**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 312 | 363 | 390 | 390 | 390 | 390 | 390 |
| Non-Labor | 780 | 780 | 780 | 780 | 780 | 780 | 780 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,092** | **1,143** | **1,170** | **1,170** | **1,170** | **1,170** | **1,170** |
| FTE | 2.5 | 2.8 | 3.1 | 3.1 | 3.1 | 3.1 | 3.1 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 3 | 4 | 4 | 4 | 4 | 4 | 4 |

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2AG008.000 - REGULATORY AFFAIRS**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 1. Regulatory Tariffs and Information
**Workpaper:** 2AG008.000 - REGULATORY AFFAIRS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Workpaper:** 2AG011.000

**Summary for Category: E. CEO/PRESIDENT AND COO**

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 142 | 148 | 147 | 147 | 147 | 147 | 147 |
| Non-Labor | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **222** | **228** | **227** | **227** | **227** | **227** | **227** |
| FTE | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |

**Workpapers belonging to this Category:**

**2AG011.000 CEO/PRESIDENT AND COO**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 142 | 148 | 147 | 147 | 147 | 147 | 147 |
| Non-Labor | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **222** | **228** | **227** | **227** | **227** | **227** | **227** |
| FTE | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| **Unit Measure:** | | | | | | | |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

*Note: Totals may include rounding differences.*

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 288 | 295 | 302 | 294 | 142 | 148 | 147 | 147 | 147 | 147 | 147 |
| Non-Labor | 2,202 | 627 | 501 | -463 | 80 | 80 | 80 | 80 | 80 | 80 | 80 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2,490** | **922** | **803** | **-169** | **222** | **228** | **227** | **227** | **227** | **227** | **227** |
| FTE | 2.6 | 2.6 | 2.5 | 2.9 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| Units | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 142 | 142 | 142 | 142 | 142 | 142 | 6 | 5 | 5 | 5 | 5 | 5 | 148 | 147 | 147 | 147 | 147 | 147 |
| NLbr | 80 | 80 | 80 | 80 | 80 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 80 | 80 | 80 | 80 | 80 | 80 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **222** | **222** | **222** | **222** | **222** | **222** | **6** | **5** | **5** | **5** | **5** | **5** | **228** | **227** | **227** | **227** | **227** | **227** |
| FTE | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 210 | 225 | 287 | 198 | 122 |
| Non-Labor | 3,284 | 1,697 | 1,732 | 717 | 526 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **3,494** | **1,922** | **2,019** | **914** | **648** |
| FTE | 2.2 | 2.2 | 2.3 | 2.3 | 1.1 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | -45 | 45 | -2 |
| Non-Labor | -1,462 | -1,116 | -1,256 | -1,167 | -446 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **-1,462** | **-1,116** | **-1,301** | **-1,122** | **-448** |
| FTE | 0.0 | 0.0 | -0.2 | 0.2 | -0.1 |
| Units | 3 | 3 | 3 | 3 | 1 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 210 | 225 | 241 | 243 | 120 |
| Non-Labor | 1,822 | 581 | 477 | -451 | 80 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2,032** | **806** | **718** | **-208** | **200** |
| FTE | 2.2 | 2.2 | 2.1 | 2.5 | 1.0 |
| Units | 3 | 3 | 3 | 3 | 1 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 37 | 38 | 38 | 39 | 21 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **37** | **38** | **38** | **39** | **21** |
| FTE | 0.4 | 0.4 | 0.4 | 0.4 | 0.2 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 40 | 32 | 22 | 12 | 0 |
| Non-Labor | 381 | 46 | 24 | -13 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **421** | **78** | **46** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 288 | 295 | 302 | 294 | 142 |
| Non-Labor | 2,202 | 627 | 501 | -463 | 80 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **2,490** | **922** | **803** | **-169** | **222** |
| FTE | 2.6 | 2.6 | 2.5 | 2.9 | 1.2 |
| Units | 3 | 3 | 3 | 3 | 1 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

**Summary of Adjustments to Recorded:**

| In Nominal $ (000) Incurred Costs | | | | | |
|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Labor | 0 | 0 | -45 | 45 | -2 |
| Non-Labor | -1,462 | -1,116 | -1,256 | -1,167 | -446 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **-1,462** | **-1,116** | **-1,301** | **-1,122** | **-448** |
| FTE | 0.0 | 0.0 | -0.2 | 0.2 | -0.1 |
| Units | 3 | 3 | 3 | 3 | 1 |

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Removal of membership costs | | | | | |
| 2024 | 0 | 0 | 0 | 0.0 | 3 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| 2024 | 0 | -27 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| 2024 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| 2024 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| **2024 Total** | **45** | **-1,167** | **0** | **0.2** | 3 | |
| 2025 | 0 | -235 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Removal of membership costs per AB 1167 | | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| 2025 | -2 | 0 | 0 | -0.1 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| 2025 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| 2025 | 0 | -173 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Removal of promotional items and materials | | | | | |
| 2025 | 0 | -35 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Removal of tickets and event expenses | | | | | |
| 2025 | 0 | -5 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Removal of tickets and event expenses | | | | | |
| 2025 | 0 | 0 | 0 | 0.0 | 1 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| 2025 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** E. CEO/PRESIDENT AND COO
**Category-Sub:** 1. CEO/President and COO
**Workpaper:** 2AG011.000 - CEO/PRESIDENT AND COO
**Unit Measure:**

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| 2025 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| 2025 | 0 | 1 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | | |
| **2025 Total** | **-2** | **-446** | **0** | **-0.1** | 1 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL

**Witness:** Elvia Lima Ortiz

## Summary of Shared Services Workpapers:

**In 2025 $ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT
**Cost Center:** 2200-0326.000

**Summary for Category: A. ENTERPRISE RISK AND COMPLIANCE MANAGEMENT**

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 458 | 458 | 458 | 458 | 458 | 458 | 458 |
| Non-Labor | 21 | 43 | 43 | 43 | 43 | 43 | 43 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **479** | **501** | **501** | **501** | **501** | **501** | **501** |
| FTE | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 |

**Cost Centers belonging to this Category:**

**2200-0326.000 VP - CHIEF RISK & COMPLIANCE OFFICER**

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

*Note: Totals may include rounding differences.*

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

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

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

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

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

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

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

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

**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.** | 458 | 43 | 0 | 501 | 2.1 | 2 |
| **Total Incurred** | **458** | **43** | **0** | **501** | **2.1** | **2** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

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

**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.** | 458 | 43 | 0 | 501 | 2.1 | 2 |
| **Total Incurred** | **458** | **43** | **0** | **501** | **2.1** | **2** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

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

**2029 Adjusted-Forecast**

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

**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.** | 458 | 43 | 0 | 501 | 2.1 | 2 |
| **Total Incurred** | **458** | **43** | **0** | **501** | **2.1** | 2 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

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

*Note: Totals may include rounding differences.*

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

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

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

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

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

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

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

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

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

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

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

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

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Cost Center:** VARIOUS

**Summary for Category: B. LEGAL**

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 1,408 | 1,981 | 2,006 | 2,006 | 2,006 | 2,006 | 2,006 |
| Non-Labor | 42 | 84 | 84 | 84 | 84 | 84 | 84 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,450** | **2,065** | **2,090** | **2,090** | **2,090** | **2,090** | **2,090** |
| FTE | 11.8 | 13.8 | 13.8 | 13.8 | 13.8 | 13.8 | 13.8 |

**Cost Centers belonging to this Category:**

**2200-0281.000 SVP & GENERAL COUNSEL**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 19 | 43 | 43 | 43 | 43 | 43 | 43 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **19** | **43** | **43** | **43** | **43** | **43** | **43** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Unit Measure:** | | | | | | | |
| Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**2200-0283.000 VP & DEPUTY GENERAL COUNSEL - REGULATORY**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 0 | 358 | 390 | 390 | 390 | 390 | 390 |
| Non-Labor | 0 | 18 | 18 | 18 | 18 | 18 | 18 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **376** | **408** | **408** | **408** | **408** | **408** |
| FTE | 0.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 0 | 1 | 1 | 1 | 1 | 1 | 1 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Cost Center:** VARIOUS

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| **2200-2095.000 CLAIMS MANAGEMENT** | | | | | | | |
| Labor | 1,408 | 1,623 | 1,616 | 1,616 | 1,616 | 1,616 | 1,616 |
| Non-Labor | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,431** | **1,646** | **1,639** | **1,639** | **1,639** | **1,639** | **1,639** |
| FTE | 11.8 | 12.8 | 12.8 | 12.8 | 12.8 | 12.8 | 12.8 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 12 | 13 | 13 | 12 | 13 | 12 | 13 |

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2200-0281.000 - SVP & GENERAL COUNSEL**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

NA

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 19 | 56 | 13 | 22 | 19 | 43 | 43 | 43 | 43 | 43 | 43 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **19** | **56** | **13** | **22** | **19** | **43** | **43** | **43** | **43** | **43** | **43** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

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

**2026 Adjusted-Forecast**

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

**2027 Adjusted-Forecast**

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

**2028 Adjusted-Forecast**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

**2029 Adjusted-Forecast**

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

**2030 Adjusted-Forecast**

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

**2031 Adjusted-Forecast**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NLbr | 19 | 19 | 19 | 19 | 19 | 19 | 24 | 24 | 24 | 24 | 24 | 24 | 43 | 43 | 43 | 43 | 43 | 43 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **19** | **19** | **19** | **19** | **19** | **19** | **24** | **24** | **24** | **24** | **24** | **24** | **43** | **43** | **43** | **43** | **43** | **43** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0281.000 - SVP & GENERAL COUNSEL
**Unit Measure:**

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

*Note: Totals may include rounding differences.*

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Zero-Based**

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

**Non-Labor - Zero-Based**

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

**NSE - Zero-Based**

NA

**Units - Zero-Based**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 0 | 0 | 0 | 0 | 0 | 358 | 390 | 390 | 390 | 390 | 390 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 | 18 | 18 | 18 | 18 | 18 | 18 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** | **376** | **408** | **408** | **408** | **408** | **408** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Units | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

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

**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.** | 358 | 18 | 0 | 376 | 1.0 | 1 |
| **Total Incurred** | **358** | **18** | **0** | **376** | **1.0** | 1 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

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

**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.** | 390 | 18 | 0 | 408 | 1.0 | 1 |
| **Total Incurred** | **390** | **18** | **0** | **408** | **1.0** | 1 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

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

**2030 Adjusted-Forecast**

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

**2031 Adjusted-Forecast**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

NA

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | B. LEGAL |
| **Category-Sub:** | 1. Legal |
| **Cost Center:** | 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

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

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

**Explanation:** Adjustment for Unit Measure

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** B. LEGAL
**Category-Sub:** 1. Legal
**Cost Center:** 2200-0283.000 - VP & DEPUTY GENERAL COUNSEL - REGULATORY
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 2200-0283.000**

**Zero-Based Forecast WKPR 2200-0283.000**

**Based on HR Annual Salary Information and expected NL spend**

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

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

**Beginning of Workpaper**
**2200-2095.000 - CLAIMS MANAGEMENT**

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

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

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

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

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

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

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

**2026 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 1,623 | 23 | 0 | 1,646 | 12.8 | 13 |
| **Total Incurred** | **1,623** | **23** | **0** | **1,646** | **12.8** | 13 |
| **% Allocation** | | | | | | |
| Retained | 99.93% | 99.93% | | | | |
| SEU | 0.00% | 0.00% | | | | |
| CORP | 0.07% | 0.07% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

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

**2028 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 1,616 | 23 | 0 | 1,639 | 12.8 | 12 |
| **Total Incurred** | **1,616** | **23** | **0** | **1,639** | **12.8** | 12 |
| **% Allocation** | | | | | | |
| Retained | 99.87% | 99.87% | | | | |
| SEU | 0.00% | 0.00% | | | | |
| CORP | 0.13% | 0.13% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

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

**2029 Adjusted-Forecast**

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

**2030 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 1,616 | 23 | 0 | 1,639 | 12.8 | 12 |
| **Total Incurred** | **1,616** | **23** | **0** | **1,639** | **12.8** | 12 |
| **% Allocation** | | | | | | |
| Retained | 99.93% | 99.93% | | | | |
| SEU | 0.00% | 0.00% | | | | |
| CORP | 0.07% | 0.07% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

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

*Note: Totals may include rounding differences.*

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

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

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

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

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

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

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

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

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

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

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

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

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Cost Center:** VARIOUS

**Summary for Category: D. REGULATORY AFFAIRS**

**In 2025$ (000) Incurred Costs**

| | Adjusted-Recorded | Adjusted-Forecast | | | | | |
|---|---|---|---|---|---|---|---|
| | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 4,667 | 5,052 | 5,448 | 5,446 | 5,446 | 5,446 | 5,446 |
| Non-Labor | 187 | 221 | 221 | 221 | 221 | 221 | 221 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **4,854** | **5,273** | **5,669** | **5,667** | **5,667** | **5,667** | **5,667** |
| FTE | 30.2 | 31.6 | 34.9 | 34.9 | 34.9 | 34.9 | 34.9 |

**Cost Centers belonging to this Category:**

**2200-2305.000 DIRECTOR - REGULATORY AFFAIRS SCG**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 252 | 263 | 261 | 261 | 261 | 261 | 261 |
| Non-Labor | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **258** | **269** | **267** | **267** | **267** | **267** | **267** |
| FTE | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

**2200-2075.000 REGULATORY CASE MANAGEMENT**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Labor | 1,659 | 1,809 | 1,936 | 1,935 | 1,935 | 1,935 | 1,935 |
| Non-Labor | 13 | 28 | 28 | 28 | 28 | 28 | 28 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,672** | **1,837** | **1,964** | **1,963** | **1,963** | **1,963** | **1,963** |
| FTE | 10.7 | 11.3 | 12.3 | 12.3 | 12.3 | 12.3 | 12.3 |
| **Unit Measure: FTEs** | | | | | | | |
| Units | 11 | 12 | 13 | 13 | 13 | 13 | 13 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Cost Center:** VARIOUS

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Cost Center:** VARIOUS

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

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

**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.** | 263 | 6 | 0 | 269 | 1.2 | 1 |
| **Total Incurred** | **263** | **6** | **0** | **269** | **1.2** | 1 |
| **% Allocation** | | | | | | |
| Retained | 80.00% | 80.00% | | | | |
| SEU | 20.00% | 20.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

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

**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.** | 261 | 6 | 0 | 267 | 1.2 | 1 |
| **Total Incurred** | **261** | **6** | **0** | **267** | **1.2** | 1 |
| **% Allocation** | | | | | | |
| Retained | 80.00% | 80.00% | | | | |
| SEU | 20.00% | 20.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

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

**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.** | 261 | 6 | 0 | 267 | 1.2 | 1 |
| **Total Incurred** | **261** | **6** | **0** | **267** | **1.2** | **1** |
| **% Allocation** | | | | | | |
| Retained | 80.00% | 80.00% | | | | |
| SEU | 20.00% | 20.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | D. REGULATORY AFFAIRS |
| **Category-Sub:** | 2. Director - Regulatory Affairs |
| **Cost Center:** | 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

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

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

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

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **62** | **31** | **31** | **33** | **38** |
| FTE | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 69 | 23 | 15 | 8 | 0 |
| Non-Labor | 3 | 1 | 1 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **72** | **24** | **16** | **8** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 484 | 236 | 240 | 249 | 252 |
| Non-Labor | 19 | 8 | 11 | 8 | 6 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **503** | **244** | **250** | **257** | **258** |
| FTE | 1.0 | 1.2 | 1.2 | 1.2 | 1.2 |
| Units | 1 | 1 | 1 | 1 | 1 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 2. Director - Regulatory Affairs
**Cost Center:** 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2200-2075.000 - REGULATORY CASE MANAGEMENT**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

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

**2026 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 1,809 | 28 | 0 | 1,837 | 11.3 | 12 |
| **Total Incurred** | **1,809** | **28** | **0** | **1,837** | **11.3** | 12 |
| **% Allocation** | | | | | | |
| Retained | 85.45% | 85.45% | | | | |
| SEU | 14.55% | 14.55% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

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

**2028 Adjusted-Forecast**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

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

**2030 Adjusted-Forecast**

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

**2031 Adjusted-Forecast**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | D. REGULATORY AFFAIRS |
| **Category-Sub:** | 3. Regulatory Case Management |
| **Cost Center:** | 2200-2075.000 - REGULATORY CASE MANAGEMENT |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 1,659 | 1,659 | 1,659 | 1,659 | 1,659 | 1,659 | 150 | 277 | 276 | 276 | 276 | 276 | 1,809 | 1,936 | 1,935 | 1,935 | 1,935 | 1,935 |
| NLbr | 13 | 13 | 13 | 13 | 13 | 13 | 15 | 15 | 15 | 15 | 15 | 15 | 28 | 28 | 28 | 28 | 28 | 28 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,671** | **1,671** | **1,671** | **1,671** | **1,671** | **1,671** | **165** | **292** | **291** | **291** | **291** | **291** | **1,836** | **1,963** | **1,962** | **1,962** | **1,962** | **1,962** |
| FTE | 10.7 | 10.7 | 10.7 | 10.7 | 10.7 | 10.7 | 0.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 11.3 | 12.3 | 12.3 | 12.3 | 12.3 | 12.3 |
| Units | 11 | 11 | 11 | 11 | 11 | 11 | 1 | 2 | 2 | 2 | 2 | 2 | 12 | 13 | 13 | 13 | 13 | 13 |

**Forecast Adjustment Details:**

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2026 | 77 | 15 | 0 | 92 | 0.6 | 1 | 1-Sided Adj |
| **Explanation:** | Labor: Add back for the full-year impact of positions vacant in the base year.<br>Non-Labor: Travel for in-person CPUC hearings, workshops, etc. | | | | | | |
| 2026 | 73 | 0 | 0 | 73 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2026 Total** | **150** | **15** | **0** | **165** | **0.6** | 1 | |
| 2027 | 207 | 15 | 0 | 222 | 1.6 | 2 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| **Explanation:** | Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc. | | | | | | |
| 2027 | 70 | 0 | 0 | 70 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2027 Total** | **277** | **15** | **0** | **292** | **1.6** | 2 | |
| 2028 | 207 | 15 | 0 | 222 | 1.6 | 2 | 1-Sided Adj |
| **Explanation:** | Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc. | | | | | | |
| 2028 | 69 | 0 | 0 | 69 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2028 Total** | **276** | **15** | **0** | **291** | **1.6** | 2 | |
| 2029 | 207 | 15 | 0 | 222 | 1.6 | 2 | 1-Sided Adj |
| **Explanation:** | Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc. | | | | | | |
| 2029 | 69 | 0 | 0 | 69 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2029 Total** | **276** | **15** | **0** | **291** | **1.6** | 2 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2030 | 207 | 15 | 0 | 222 | 1.6 | 2 | 1-Sided Adj |
| **Explanation:** | Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc. | | | | | | |
| 2030 | 69 | 0 | 0 | 69 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2030 Total** | **276** | **15** | **0** | **291** | **1.6** | 2 | |
| 2031 | 207 | 15 | 0 | 222 | 1.6 | 2 | 1-Sided Adj |
| **Explanation:** | Labor: Add 1 FTE and add back for the full-year impact of positions vacant in the base year. Non-Labor: Travel for in-person CPUC hearings, workshops, etc. | | | | | | |
| 2031 | 69 | 0 | 0 | 69 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2031 Total** | **276** | **15** | **0** | **291** | **1.6** | 2 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 836 | 817 | 1,286 | 1,293 | 1,410 |
| Non-Labor | 19 | 15 | 18 | 14 | 13 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **855** | **832** | **1,305** | **1,308** | **1,422** |
| FTE | 7.7 | 6.8 | 8.9 | 8.5 | 9.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 357 | 271 | 130 | 50 | 0 |
| Non-Labor | 12 | 4 | 4 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **368** | **275** | **135** | **50** | **0** |
| FTE | 2.0 | 1.5 | 0.9 | 0.3 | 0.0 |
| Units | 12 | 10 | 12 | 10 | 11 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 1,192 | 1,088 | 1,417 | 1,343 | 1,410 |
| Non-Labor | 31 | 19 | 23 | 15 | 13 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,223** | **1,107** | **1,439** | **1,358** | **1,422** |
| FTE | 9.7 | 8.3 | 9.8 | 8.8 | 9.0 |
| Units | 12 | 10 | 12 | 10 | 11 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 210 | 184 | 225 | 216 | 249 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **210** | **184** | **225** | **216** | **249** |
| FTE | 1.8 | 1.5 | 1.7 | 1.6 | 1.7 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 235 | 138 | 110 | 53 | 0 |
| Non-Labor | 5 | 2 | 2 | 1 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **240** | **140** | **112** | **54** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 1,637 | 1,409 | 1,752 | 1,612 | 1,659 |
| Non-Labor | 36 | 21 | 24 | 15 | 13 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,673** | **1,430** | **1,776** | **1,627** | **1,671** |
| FTE | 11.5 | 9.8 | 11.5 | 10.4 | 10.7 |
| Units | 12 | 10 | 12 | 10 | 11 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

| In Nominal $ (000) Incurred Costs | | | | | |
|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Labor | 357 | 271 | 130 | 50 | 0 |
| Non-Labor | 12 | 4 | 4 | 0.455 | 0.036 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **368** | **275** | **135** | **50** | **0.036** |
| FTE | 2.0 | 1.5 | 0.9 | 0.3 | 0.0 |
| Units | 12 | 10 | 12 | 10 | 11 |

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

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| 2021 | 357 | 12 | 0 | 2.0 | 2 | 1-Sided Adj |
| **Explanation:** | Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted. | | | | | |
| 2021 | 0 | 0 | 0 | 0.0 | 10 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2021 Total** | **357** | **12** | **0** | **2.0** | 12 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| 2022 | 271 | 4 | 0 | 1.5 | 2 | 1-Sided Adj |
| **Explanation:** | Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted. | | | | | |
| 2022 | 0 | 0 | 0 | 0.0 | 8 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2022 Total** | **271** | **4** | **0** | **1.5** | 10 | |
| 2023 | 130 | 4 | 0 | 0.9 | 1 | 1-Sided Adj |
| **Explanation:** | Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted. | | | | | |
| 2023 | 0 | 0 | 0 | 0.0 | 11 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2023 Total** | **130** | **4** | **0** | **0.9** | 12 | |
| 2024 | 50 | 0 | 0 | 0.3 | 1 | 1-Sided Adj |
| **Explanation:** | Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted. | | | | | |
| 2024 | 0 | 0 | 0 | 0.0 | 9 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2075.000 - REGULATORY CASE MANAGEMENT
**Unit Measure:** FTEs

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2024 Total** | **50** | **0** | **0** | **0.3** | 10 | |
| 2025 | 0 | 0 | 0 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Transfer of costs from cost center 2200-2022 to Regulatory Case Management (workpaper 2200-2075.000), where they reside and will be forecasted. | | | | | |
| 2025 | 0 | 0 | 0 | 0.0 | 11 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2025 Total** | **0** | **0** | **0** | **0.0** | 11 | |

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2200-2401.000 - REGULATORY AFFAIRS MANAGER**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

**Activity Description:**

The Regulatory Manager's primary responsibility is to provide a single point of contact so that the interface with the CPUC is managed seamlessly and in a manner that is fully responsive to the directives and needs of the Commission. The Regulatory Manager also provides a single point of contact within the Company so that our various departments are fully informed regarding regulatory communications with the Commission and appropriate communications protocol and conduct (e.g., ex parte communication). Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 143 | 155 | 96 | 170 | 169 | 176 | 175 | 175 | 175 | 175 | 175 |
| Non-Labor | 1 | 6 | 9 | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **145** | **161** | **105** | **182** | **181** | **187** | **186** | **186** | **186** | **186** | **186** |
| FTE | 0.8 | 0.9 | 0.6 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 169 | 11 | 0 | 180 | 1.1 | 1 |
| **Total Incurred** | **169** | **11** | **0** | **180** | **1.1** | **1** |
| **% Allocation** | | | | | | |
| Retained | 54.60% | 54.60% | | | | |
| SEU | 45.40% | 45.40% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2026 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 176 | 11 | 0 | 187 | 1.1 | 1 |
| **Total Incurred** | **176** | **11** | **0** | **187** | **1.1** | **1** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 175 | 11 | 0 | 186 | 1.1 | 1 |
| **Total Incurred** | **175** | **11** | **0** | **186** | **1.1** | **1** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2028 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 175 | 11 | 0 | 186 | 1.1 | 1 |
| **Total Incurred** | **175** | **11** | **0** | **186** | **1.1** | **1** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 175 | 11 | 0 | 186 | 1.1 | 1 |
| **Total Incurred** | **175** | **11** | **0** | **186** | **1.1** | **1** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2030 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 175 | 11 | 0 | 186 | 1.1 | 1 |
| **Total Incurred** | **175** | **11** | **0** | **186** | **1.1** | **1** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 175 | 11 | 0 | 186 | 1.1 | 1 |
| **Total Incurred** | **175** | **11** | **0** | **186** | **1.1** | **1** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | D. REGULATORY AFFAIRS |
| **Category-Sub:** | 3. Regulatory Case Management |
| **Cost Center:** | 2200-2401.000 - REGULATORY AFFAIRS MANAGER |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 169 | 169 | 169 | 169 | 169 | 169 | 7 | 6 | 6 | 6 | 6 | 6 | 176 | 175 | 175 | 175 | 175 | 175 |
| NLbr | 11 | 11 | 11 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 11 | 11 | 11 | 11 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **181** | **181** | **181** | **181** | **181** | **181** | **7** | **6** | **6** | **6** | **6** | **6** | **188** | **187** | **187** | **187** | **187** | **187** |
| FTE | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 |
| Units | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |

**Forecast Adjustment Details:**

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2026 | 7 | 0 | 0 | 7 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2026 Total** | **7** | **0** | **0** | **7** | **0.0** | 0 | |
| 2027 | 6 | 0 | 0 | 6 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2027 Total** | **6** | **0** | **0** | **6** | **0.0** | 0 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2028 | 6 | 0 | 0 | 6 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2028 Total** | **6** | **0** | **0** | **6** | **0.0** | 0 | |
| 2029 | 6 | 0 | 0 | 6 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2029 Total** | **6** | **0** | **0** | **6** | **0.0** | 0 | |
| 2030 | 6 | 0 | 0 | 6 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2030 Total** | **6** | **0** | **0** | **6** | **0.0** | 0 | |
| 2031 | 6 | 0 | 0 | 6 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2031 Total** | **6** | **0** | **0** | **6** | **0.0** | 0 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 104 | 120 | 78 | 141 | 144 |
| Non-Labor | 1 | 5 | 9 | 12 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **106** | **125** | **86** | **153** | **155** |
| FTE | 0.8 | 0.8 | 0.5 | 0.9 | 0.9 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 1 | 1 | 1 | 1 | 1 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 104 | 120 | 78 | 141 | 144 |
| Non-Labor | 1 | 5 | 9 | 12 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **106** | **125** | **86** | **153** | **155** |
| FTE | 0.7 | 0.8 | 0.5 | 0.9 | 0.9 |
| Units | 1 | 1 | 1 | 1 | 1 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 18 | 20 | 12 | 23 | 25 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **18** | **20** | **12** | **23** | **25** |
| FTE | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 21 | 15 | 6 | 6 | 0 |
| Non-Labor | 0 | 1 | 1 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **21** | **16** | **7** | **6** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 143 | 155 | 96 | 170 | 169 |
| Non-Labor | 1 | 6 | 9 | 12 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **145** | **161** | **105** | **182** | **181** |
| FTE | 0.8 | 0.9 | 0.6 | 1.1 | 1.1 |
| Units | 1 | 1 | 1 | 1 | 1 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 3. Regulatory Case Management
**Cost Center:** 2200-2401.000 - REGULATORY AFFAIRS MANAGER
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2200-2307.000 - GAS RATES ANALYSIS**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

**Activity Description:**

The Gas Rates Analysis group provides gas rate designs and cost allocation for use in establishing transportation rate schedules , business development, and regulatory proceedings.

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 289 | 380 | 527 | 499 | 589 | 614 | 746 | 746 | 746 | 746 | 746 |
| Non-Labor | 1 | 2 | 3 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **290** | **382** | **529** | **501** | **593** | **619** | **751** | **751** | **751** | **751** | **751** |
| FTE | 1.9 | 2.5 | 3.9 | 3.5 | 3.9 | 3.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 |
| Units | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 589 | 5 | 0 | 594 | 3.9 | 4 |
| **Total Incurred** | **589** | **5** | **0** | **594** | **3.9** | **4** |
| **% Allocation** | | | | | | |
| Retained | 75.00% | 75.00% | | | | |
| SEU | 25.00% | 25.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2026 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 614 | 5 | 0 | 619 | 3.9 | 4 |
| **Total Incurred** | **614** | **5** | **0** | **619** | **3.9** | 4 |
| **% Allocation** | | | | | | |
| Retained | 75.00% | 75.00% | | | | |
| SEU | 25.00% | 25.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 746 | 5 | 0 | 751 | 4.9 | 4 |
| **Total Incurred** | **746** | **5** | **0** | **751** | **4.9** | **4** |
| **% Allocation** | | | | | | |
| Retained | 75.00% | 75.00% | | | | |
| SEU | 25.00% | 25.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2028 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 746 | 5 | 0 | 751 | 4.9 | 4 |
| **Total Incurred** | **746** | **5** | **0** | **751** | **4.9** | 4 |
| **% Allocation** | | | | | | |
| Retained | 75.00% | 75.00% | | | | |
| SEU | 25.00% | 25.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 746 | 5 | 0 | 751 | 4.9 | 4 |
| **Total Incurred** | **746** | **5** | **0** | **751** | **4.9** | **4** |
| **% Allocation** | | | | | | |
| Retained | 75.00% | 75.00% | | | | |
| SEU | 25.00% | 25.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**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.** | 746 | 5 | 0 | 751 | 4.9 | 4 |
| **Total Incurred** | **746** | **5** | **0** | **751** | **4.9** | 4 |
| **% Allocation** | | | | | | |
| Retained | 75.00% | 75.00% | | | | |
| SEU | 25.00% | 25.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 746 | 5 | 0 | 751 | 4.9 | 4 |
| **Total Incurred** | **746** | **5** | **0** | **751** | **4.9** | **4** |
| **% Allocation** | | | | | | |
| Retained | 75.00% | 75.00% | | | | |
| SEU | 25.00% | 25.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | D. REGULATORY AFFAIRS |
| **Category-Sub:** | 4. Gas Rates and Analysis |
| **Cost Center:** | 2200-2307.000 - GAS RATES ANALYSIS |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 589 | 589 | 589 | 589 | 589 | 589 | 25 | 157 | 157 | 157 | 157 | 157 | 614 | 746 | 746 | 746 | 746 | 746 |
| NLbr | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 5 | 5 | 5 | 5 | 5 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **593** | **593** | **593** | **593** | **593** | **593** | **25** | **157** | **157** | **157** | **157** | **157** | **618** | **750** | **750** | **750** | **750** | **750** |
| FTE | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 0.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 3.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 |
| Units | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 | 4 | 4 | 4 | 4 |

**Forecast Adjustment Details:**

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2026 | 25 | 0 | 0 | 25 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2026 Total** | **25** | **0** | **0** | **25** | **0.0** | 0 | |
| 2027 | 130 | 0 | 0 | 130 | 1.0 | 0 | 1-Sided Adj |
| **Explanation:** | Labor: 1 FTE for Gas Rates and Analysis | | | | | | |
| 2027 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2027 Total** | **157** | **0** | **0** | **157** | **1.0** | 0 | |
| 2028 | 130 | 0 | 0 | 130 | 1.0 | 0 | 1-Sided Adj |
| **Explanation:** | Labor: 1 FTE for Gas Rates and Analysis | | | | | | |
| 2028 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2028 Total** | **157** | **0** | **0** | **157** | **1.0** | 0 | |
| 2029 | 130 | 0 | 0 | 130 | 1.0 | 0 | 1-Sided Adj |
| **Explanation:** | Labor: 1 FTE for Gas Rates and Analysis | | | | | | |
| 2029 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2029 Total** | **157** | **0** | **0** | **157** | **1.0** | 0 | |
| 2030 | 130 | 0 | 0 | 130 | 1.0 | 0 | 1-Sided Adj |
| **Explanation:** | Labor: 1 FTE for Gas Rates and Analysis | | | | | | |
| 2030 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2030 Total** | **157** | **0** | **0** | **157** | **1.0** | 0 | |
| 2031 | 130 | 0 | 0 | 130 | 1.0 | 0 | 1-Sided Adj |
| **Explanation:** | Labor: 1 FTE for Gas Rates and Analysis | | | | | | |
| 2031 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2031 Total** | **157** | **0** | **0** | **157** | **1.0** | 0 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 211 | 293 | 426 | 416 | 500 |
| Non-Labor | 1 | 2 | 3 | 2 | 5 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **212** | **295** | **428** | **418** | **505** |
| FTE | 1.6 | 2.1 | 3.3 | 3.0 | 3.3 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 2 | 3 | 4 | 4 | 4 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 211 | 293 | 426 | 416 | 500 |
| Non-Labor | 1 | 2 | 3 | 2 | 5 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **212** | **295** | **428** | **418** | **505** |
| FTE | 1.6 | 2.1 | 3.3 | 3.0 | 3.3 |
| Units | 2 | 3 | 4 | 4 | 4 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 37 | 50 | 68 | 67 | 88 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **37** | **50** | **68** | **67** | **88** |
| FTE | 0.3 | 0.4 | 0.6 | 0.5 | 0.6 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 41 | 37 | 33 | 16 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **42** | **37** | **33** | **16** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 289 | 380 | 527 | 499 | 589 |
| Non-Labor | 1 | 2 | 3 | 2 | 5 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **290** | **382** | **529** | **501** | **593** |
| FTE | 1.9 | 2.5 | 3.9 | 3.5 | 3.9 |
| Units | 2 | 3 | 4 | 4 | 4 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| 2021 | 0 | 0 | 0 | 0.0 | 2 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2021 Total** | **0** | **0** | **0** | **0.0** | 2 | |
| 2022 | 0 | 0 | 0 | 0.0 | 3 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2022 Total** | **0** | **0** | **0** | **0.0** | 3 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 4. Gas Rates and Analysis
**Cost Center:** 2200-2307.000 - GAS RATES ANALYSIS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2200-2308.000 - GAS FORECASTING & ANALYSIS**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

**Activity Description:**

The Gas Forecasting and Analysis group provides economic analysis , demographics, and gas customer forecasts; alternate fuel price and gas price forecasts; as well as gas demand forecasts and analyses for use in business development and regulatory proceedings, and to prepare the California Gas Report.

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 924 | 842 | 577 | 601 | 480 | 609 | 641 | 641 | 641 | 641 | 641 |
| Non-Labor | 88 | 240 | 342 | 157 | 135 | 135 | 135 | 135 | 135 | 135 | 135 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,013** | **1,082** | **919** | **758** | **615** | **744** | **776** | **776** | **776** | **776** | **776** |
| FTE | 6.3 | 5.8 | 4.0 | 4.0 | 3.1 | 3.9 | 4.2 | 4.2 | 4.2 | 4.2 | 4.2 |
| Units | 6 | 6 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 480 | 135 | 0 | 615 | 3.1 | 3 |
| **Total Incurred** | **480** | **135** | **0** | **615** | **3.1** | **3** |
| **% Allocation** | | | | | | |
| Retained | 56.25% | 56.25% | | | | |
| SEU | 43.75% | 43.75% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2026 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 609 | 135 | 0 | 744 | 3.9 | 4 |
| **Total Incurred** | **609** | **135** | **0** | **744** | **3.9** | 4 |
| **% Allocation** | | | | | | |
| Retained | 56.25% | 56.25% | | | | |
| SEU | 43.75% | 43.75% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 641 | 135 | 0 | 776 | 4.2 | 4 |
| **Total Incurred** | **641** | **135** | **0** | **776** | **4.2** | **4** |
| **% Allocation** | | | | | | |
| Retained | 56.25% | 56.25% | | | | |
| SEU | 43.75% | 43.75% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2028 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 641 | 135 | 0 | 776 | 4.2 | 4 |
| **Total Incurred** | **641** | **135** | **0** | **776** | **4.2** | 4 |
| **% Allocation** | | | | | | |
| Retained | 56.25% | 56.25% | | | | |
| SEU | 43.75% | 43.75% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 641 | 135 | 0 | 776 | 4.2 | 4 |
| **Total Incurred** | **641** | **135** | **0** | **776** | **4.2** | **4** |
| **% Allocation** | | | | | | |
| Retained | 56.25% | 56.25% | | | | |
| SEU | 43.75% | 43.75% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**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.** | 641 | 135 | 0 | 776 | 4.2 | 4 |
| **Total Incurred** | **641** | **135** | **0** | **776** | **4.2** | 4 |
| **% Allocation** | | | | | | |
| Retained | 56.25% | 56.25% | | | | |
| SEU | 43.75% | 43.75% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 641 | 135 | 0 | 776 | 4.2 | 4 |
| **Total Incurred** | **641** | **135** | **0** | **776** | **4.2** | **4** |
| **% Allocation** | | | | | | |
| Retained | 56.25% | 56.25% | | | | |
| SEU | 43.75% | 43.75% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | D. REGULATORY AFFAIRS |
| **Category-Sub:** | 5. Gas Demand Forecasting and Economic Analysis |
| **Cost Center:** | 2200-2308.000 - GAS FORECASTING & ANALYSIS |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 480 | 480 | 480 | 480 | 480 | 480 | 129 | 161 | 161 | 161 | 161 | 161 | 609 | 641 | 641 | 641 | 641 | 641 |
| NLbr | 135 | 135 | 135 | 135 | 135 | 135 | 0 | 0 | 0 | 0 | 0 | 0 | 135 | 135 | 135 | 135 | 135 | 135 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **615** | **615** | **615** | **615** | **615** | **615** | **129** | **161** | **161** | **161** | **161** | **161** | **744** | **776** | **776** | **776** | **776** | **776** |
| FTE | 3.1 | 3.1 | 3.1 | 3.1 | 3.1 | 3.1 | 0.8 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 3.9 | 4.2 | 4.2 | 4.2 | 4.2 | 4.2 |
| Units | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 4 | 4 | 4 | 4 | 4 | 4 |

**Forecast Adjustment Details:**

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2026 | 105 | 0 | 0 | 105 | 0.8 | 1 | 1-Sided Adj |
| **Explanation:** | Labor: 0.8 FTE for Backfill for Gas Demand Forecasting and Economic Analysis | | | | | | |
| 2026 | 24 | 0 | 0 | 24 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2026 Total** | **129** | **0** | **0** | **129** | **0.8** | 1 | |
| 2027 | 138 | 0 | 0 | 138 | 1.1 | 1 | 1-Sided Adj |
| **Explanation:** | Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis | | | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2027 | 23 | 0 | 0 | 23 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2027 Total** | **161** | **0** | **0** | **161** | **1.1** | 1 | |
| 2028 | 138 | 0 | 0 | 138 | 1.1 | 1 | 1-Sided Adj |
| **Explanation:** | Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis | | | | | | |
| 2028 | 23 | 0 | 0 | 23 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2028 Total** | **161** | **0** | **0** | **161** | **1.1** | 1 | |
| 2029 | 138 | 0 | 0 | 138 | 1.1 | 1 | 1-Sided Adj |
| **Explanation:** | Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis | | | | | | |
| 2029 | 23 | 0 | 0 | 23 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2029 Total** | **161** | **0** | **0** | **161** | **1.1** | 1 | |
| 2030 | 138 | 0 | 0 | 138 | 1.1 | 1 | 1-Sided Adj |
| **Explanation:** | Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis | | | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2030 | 23 | 0 | 0 | 23 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2030 Total** | **161** | **0** | **0** | **161** | **1.1** | 1 | |
| 2031 | 138 | 0 | 0 | 138 | 1.1 | 1 | 1-Sided Adj |
| **Explanation:** | Labor: 0.1 FTE Full Year Salary Adjustment and 1 FTE for Backfill for Gas Demand Forecasting and Economic Analysis | | | | | | |
| 2031 | 23 | 0 | 0 | 23 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2031 Total** | **161** | **0** | **0** | **161** | **1.1** | 1 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 673 | 649 | 466 | 501 | 408 |
| Non-Labor | 76 | 217 | 321 | 152 | 135 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **749** | **866** | **787** | **653** | **543** |
| FTE | 5.3 | 4.9 | 3.4 | 3.4 | 2.6 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 6 | 6 | 4 | 4 | 3 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 673 | 649 | 466 | 501 | 408 |
| Non-Labor | 76 | 217 | 321 | 152 | 135 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **749** | **866** | **787** | **653** | **543** |
| FTE | 5.3 | 4.9 | 3.4 | 3.4 | 2.6 |
| Units | 6 | 6 | 4 | 4 | 3 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 119 | 110 | 74 | 80 | 72 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **119** | **110** | **74** | **80** | **72** |
| FTE | 1.0 | 0.9 | 0.6 | 0.6 | 0.5 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 132 | 82 | 36 | 20 | 0 |
| Non-Labor | 13 | 23 | 22 | 5 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **145** | **106** | **58** | **25** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 924 | 842 | 577 | 601 | 480 |
| Non-Labor | 88 | 240 | 342 | 157 | 135 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **1,013** | **1,082** | **919** | **758** | **615** |
| FTE | 6.3 | 5.8 | 4.0 | 4.0 | 3.1 |
| Units | 6 | 6 | 4 | 4 | 3 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

| In Nominal $ (000) Incurred Costs | | | | | |
|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 6 | 6 | 4 | 4 | 3 |

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 5. Gas Demand Forecasting and Economic Analysis
**Cost Center:** 2200-2308.000 - GAS FORECASTING & ANALYSIS
**Unit Measure:** FTEs

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| 2023 | 0 | 0 | 0 | 0.0 | 4 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2023 Total** | **0** | **0** | **0** | **0.0** | 4 | |
| 2024 | 0 | 0 | 0 | 0.0 | 4 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2024 Total** | **0** | **0** | **0** | **0.0** | 4 | |
| 2025 | 0 | 0 | 0 | 0.0 | 3 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2025 Total** | **0** | **0** | **0** | **0.0** | 3 | |

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2200-2374.000 - GRC FINANCIAL ANALYSIS**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

**Activity Description:**

This cost center provides General Rate Case financial analysis for both SoCalGas and SDG&E. The major functions in this shared cost center include transformation of costs to revenue requirement format, financial analysis support of company and intervenor proposals, financial support to the CPUC in development of GRC proposed decisions, and responsibility of authorized GRC costs. This shared cost center also provides support for other regulatory proceedings such as SoCalGas and SDG&E Cost of Capital and Risk Assessment Mitigation Phase. Costs include full time staff labor and some non-labor costs.

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 558 | 522 | 551 | 597 | 561 | 584 | 582 | 582 | 582 | 582 | 582 |
| Non-Labor | 48 | 46 | 8 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **606** | **567** | **559** | **598** | **565** | **588** | **586** | **586** | **586** | **586** | **586** |
| FTE | 3.9 | 3.7 | 3.9 | 4.1 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 |
| Units | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 561 | 4 | 0 | 565 | 3.8 | 4 |
| **Total Incurred** | **561** | **4** | **0** | **565** | **3.8** | **4** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2026 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 584 | 4 | 0 | 588 | 3.8 | 4 |
| **Total Incurred** | **584** | **4** | **0** | **588** | **3.8** | 4 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 582 | 4 | 0 | 586 | 3.8 | 4 |
| **Total Incurred** | **582** | **4** | **0** | **586** | **3.8** | **4** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2028 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 582 | 4 | 0 | 586 | 3.8 | 4 |
| **Total Incurred** | **582** | **4** | **0** | **586** | **3.8** | 4 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 582 | 4 | 0 | 586 | 3.8 | 4 |
| **Total Incurred** | **582** | **4** | **0** | **586** | **3.8** | **4** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2030 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 582 | 4 | 0 | 586 | 3.8 | 4 |
| **Total Incurred** | **582** | **4** | **0** | **586** | **3.8** | 4 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 582 | 4 | 0 | 586 | 3.8 | 4 |
| **Total Incurred** | **582** | **4** | **0** | **586** | **3.8** | **4** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | D. REGULATORY AFFAIRS |
| **Category-Sub:** | 6. GRC & Revenue Requirements |
| **Cost Center:** | 2200-2374.000 - GRC FINANCIAL ANALYSIS |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 561 | 561 | 561 | 561 | 561 | 561 | 23 | 21 | 21 | 21 | 21 | 21 | 584 | 582 | 582 | 582 | 582 | 582 |
| NLbr | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 | 4 | 4 | 4 | 4 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **565** | **565** | **565** | **565** | **565** | **565** | **23** | **21** | **21** | **21** | **21** | **21** | **588** | **586** | **586** | **586** | **586** | **586** |
| FTE | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 |
| Units | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 | 4 | 4 | 4 | 4 |

**Forecast Adjustment Details:**

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2026 | 23 | 0 | 0 | 23 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2026 Total** | **23** | **0** | **0** | **23** | **0.0** | 0 | |
| 2027 | 21 | 0 | 0 | 21 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2027 Total** | **21** | **0** | **0** | **21** | **0.0** | 0 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2028 | 21 | 0 | 0 | 21 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2028 Total** | **21** | **0** | **0** | **21** | **0.0** | 0 | |
| 2029 | 21 | 0 | 0 | 21 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2029 Total** | **21** | **0** | **0** | **21** | **0.0** | 0 | |
| 2030 | 21 | 0 | 0 | 21 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2030 Total** | **21** | **0** | **0** | **21** | **0.0** | 0 | |
| 2031 | 21 | 0 | 0 | 21 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2031 Total** | **21** | **0** | **0** | **21** | **0.0** | 0 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 406 | 403 | 446 | 497 | 477 |
| Non-Labor | 42 | 41 | 8 | 1 | 4 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **448** | **444** | **453** | **499** | **481** |
| FTE | 3.3 | 3.1 | 3.3 | 3.5 | 3.2 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 4 | 4 | 4 | 4 | 4 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 406 | 403 | 446 | 497 | 477 |
| Non-Labor | 42 | 41 | 8 | 1 | 4 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **448** | **444** | **453** | **499** | **481** |
| FTE | 3.3 | 3.1 | 3.3 | 3.5 | 3.2 |
| Units | 4 | 4 | 4 | 4 | 4 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 72 | 68 | 71 | 80 | 84 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **72** | **68** | **71** | **80** | **84** |
| FTE | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 80 | 51 | 35 | 20 | 0 |
| Non-Labor | 7 | 4 | 1 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **87** | **56** | **35** | **20** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 558 | 522 | 551 | 597 | 561 |
| Non-Labor | 48 | 46 | 8 | 1 | 4 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **606** | **567** | **559** | **598** | **565** |
| FTE | 3.9 | 3.7 | 3.9 | 4.1 | 3.8 |
| Units | 4 | 4 | 4 | 4 | 4 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2374.000 - GRC FINANCIAL ANALYSIS
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

**Activity Description:**

This cost center primarily provides General Rate Case project management for both SoCalGas and SDG&E. The major functions in this shared cost center: case management of the GRC, and management of regulatory library and processes. This shared cost center also provides support for other regulatory proceedings such as SoCalGas and SDG&E Risk Assessment Mitigation Phase, and other GRC-related proceedings. Costs include full time staff labor and some non-labor costs for travel to San Francisco CPUC headquarters for workshops and hearings.

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 555 | 523 | 475 | 578 | 683 | 654 | 766 | 765 | 765 | 765 | 765 |
| Non-Labor | 25 | 90 | 63 | 19 | 11 | 30 | 30 | 30 | 30 | 30 | 30 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **579** | **614** | **538** | **596** | **694** | **684** | **796** | **795** | **795** | **795** | **795** |
| FTE | 4.0 | 3.8 | 3.5 | 4.3 | 4.6 | 4.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 |
| Units | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 683 | 11 | 0 | 694 | 4.6 | 5 |
| **Total Incurred** | **683** | **11** | **0** | **694** | **4.6** | **5** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2026 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 2 | 0 | 2 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 654 | 28 | 0 | 682 | 4.1 | 5 |
| **Total Incurred** | **654** | **30** | **0** | **684** | **4.1** | 5 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 2 | 0 | 2 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 766 | 28 | 0 | 794 | 5.1 | 5 |
| **Total Incurred** | **766** | **30** | **0** | **796** | **5.1** | **5** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2028 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 2 | 0 | 2 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 765 | 28 | 0 | 793 | 5.1 | 5 |
| **Total Incurred** | **765** | **30** | **0** | **795** | **5.1** | 5 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 2 | 0 | 2 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 765 | 28 | 0 | 793 | 5.1 | 5 |
| **Total Incurred** | **765** | **30** | **0** | **795** | **5.1** | **5** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2030 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 2 | 0 | 2 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 765 | 28 | 0 | 793 | 5.1 | 5 |
| **Total Incurred** | **765** | **30** | **0** | **795** | **5.1** | **5** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 2 | 0 | 2 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 765 | 28 | 0 | 793 | 5.1 | 5 |
| **Total Incurred** | **765** | **30** | **0** | **795** | **5.1** | **5** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | D. REGULATORY AFFAIRS |
| **Category-Sub:** | 6. GRC & Revenue Requirements |
| **Cost Center:** | 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 683 | 683 | 683 | 683 | 683 | 683 | -29 | 83 | 82 | 82 | 82 | 82 | 654 | 766 | 765 | 765 | 765 | 765 |
| NLbr | 11 | 11 | 11 | 11 | 11 | 11 | 19 | 19 | 19 | 19 | 19 | 19 | 30 | 30 | 30 | 30 | 30 | 30 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **694** | **694** | **694** | **694** | **694** | **694** | **-10** | **102** | **101** | **101** | **101** | **101** | **684** | **796** | **795** | **795** | **795** | **795** |
| FTE | 4.6 | 4.6 | 4.6 | 4.6 | 4.6 | 4.6 | -0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 4.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 |
| Units | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 5 | 5 | 5 | 5 | 5 |

**Forecast Adjustment Details:**

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2026 | -55 | 0 | 0 | -55 | -0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2026 | 0 | 17 | 0 | 17 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2026 | 0 | 2 | 0 | 2 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2026 | 26 | 0 | 0 | 26 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2026 Total** | **-29** | **19** | **0** | **-10** | **-0.5** | 0 | |
| 2027 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2027 | 0 | 17 | 0 | 17 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2027 | 0 | 2 | 0 | 2 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2027 | 28 | 0 | 0 | 28 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2027 Total** | **83** | **19** | **0** | **102** | **0.5** | 0 | |
| 2028 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2028 | 0 | 17 | 0 | 17 | 0.0 | 0 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2028 | 0 | 2 | 0 | 2 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2028 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2028 Total** | **82** | **19** | **0** | **101** | **0.5** | 0 | |
| 2029 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2029 | 0 | 17 | 0 | 17 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2029 | 0 | 2 | 0 | 2 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2029 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| **2029 Total** | **82** | **19** | **0** | **101** | **0.5** | 0 | |
| 2030 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2030 | 0 | 17 | 0 | 17 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2030 | 0 | 2 | 0 | 2 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2030 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2030 Total** | **82** | **19** | **0** | **101** | **0.5** | 0 | |
| 2031 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2031 | 0 | 17 | 0 | 17 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2031 | 0 | 2 | 0 | 2 | 0.0 | 0 | 1-Sided Adj |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| **Explanation:** | Non-labor adjustment for Amazon Web Services cloud consumption costs to support Regulatory Management System features and CPUC in-person travel for hearings. | | | | | | |
| 2031 | 27 | 0 | 0 | 27 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2031 Total** | **82** | **19** | **0** | **101** | **0.5** | 0 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 404 | 404 | 384 | 482 | 580 |
| Non-Labor | 21 | 81 | 59 | 18 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **425** | **485** | **443** | **499** | **592** |
| FTE | 3.4 | 3.2 | 3.1 | 3.7 | 3.9 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 4 | 4 | 4 | 4 | 5 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 404 | 404 | 384 | 482 | 580 |
| Non-Labor | 21 | 81 | 59 | 18 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **425** | **485** | **443** | **499** | **592** |
| FTE | 3.4 | 3.2 | 3.0 | 3.7 | 3.9 |
| Units | 4 | 4 | 4 | 4 | 5 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 71 | 68 | 61 | 77 | 102 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **71** | **68** | **61** | **77** | **102** |
| FTE | 0.6 | 0.6 | 0.5 | 0.6 | 0.7 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 79 | 51 | 30 | 19 | 0 |
| Non-Labor | 4 | 9 | 4 | 1 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **83** | **60** | **34** | **20** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 555 | 523 | 475 | 578 | 683 |
| Non-Labor | 25 | 90 | 63 | 19 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **579** | **614** | **538** | **596** | **694** |
| FTE | 4.0 | 3.8 | 3.5 | 4.3 | 4.6 |
| Units | 4 | 4 | 4 | 4 | 5 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

| In Nominal $ (000) Incurred Costs | | | | | |
|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 4 | 4 | 4 | 4 | 5 |

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

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2462.000 - GRC & REVENUE REQUIREMENT STAFF
**Unit Measure:** FTEs

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| 2023 | 0 | 0 | 0 | 0.0 | 4 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2023 Total** | **0** | **0** | **0** | **0.0** | 4 | |
| 2024 | 0 | 0 | 0 | 0.0 | 4 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2024 Total** | **0** | **0** | **0** | **0.0** | 4 | |
| 2025 | 0 | 0 | 0 | 0.0 | 5 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2025 Total** | **0** | **0** | **0** | **0.0** | 5 | |

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**
**2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT**

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

**Activity Description:**

This cost center primarily provides General Rate Case systems support for both SoCalGas and SDG&E. There are three major functions in this shared cost center: collecting data and sorting of the GRC cost forecasts, preparing, maintaining and enhancing GRC financial systems (i.e., General Rate Case Integrated Database or GRID), and providing internal support. This shared cost center also provides support for other regulatory proceedings such as SoCalGas and SDG&E Risk Assessment Mitigation Phase. Costs include full time staff labor and some non-labor costs.

**Forecast Explanations:**

**Labor - Base YR Rec**

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

**Non-Labor - Base YR Rec**

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

**NSE - Base YR Rec**

NA

**Units - Base YR Rec**

FTEs

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

**Summary of Results:**

**In 2025$ (000) Incurred Costs**

| | Adjusted Recorded | | | | | Adjusted Forecast | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Years** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 342 | 295 | 288 | 292 | 274 | 343 | 341 | 341 | 341 | 341 | 341 |
| Non-Labor | 9 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **350** | **297** | **290** | **294** | **276** | **345** | **343** | **343** | **343** | **343** | **343** |
| FTE | 2.4 | 2.0 | 2.0 | 2.0 | 1.8 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 |
| Units | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

**Cost Center Allocations (Incurred Costs):**

**2025 Adjusted-Recorded**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 274 | 2 | 0 | 276 | 1.8 | 2 |
| **Total Incurred** | **274** | **2** | **0** | **276** | **1.8** | **2** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2026 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 343 | 2 | 0 | 345 | 2.3 | 2 |
| **Total Incurred** | **343** | **2** | **0** | **345** | **2.3** | 2 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2027 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 341 | 2 | 0 | 343 | 2.3 | 2 |
| **Total Incurred** | **341** | **2** | **0** | **343** | **2.3** | **2** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2028 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 341 | 2 | 0 | 343 | 2.3 | 2 |
| **Total Incurred** | **341** | **2** | **0** | **343** | **2.3** | 2 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

**2029 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 341 | 2 | 0 | 343 | 2.3 | 2 |
| **Total Incurred** | **341** | **2** | **0** | **343** | **2.3** | **2** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2030 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 341 | 2 | 0 | 343 | 2.3 | 2 |
| **Total Incurred** | **341** | **2** | **0** | **343** | **2.3** | 2 |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

**2031 Adjusted-Forecast**

| | Labor | Non-Labor | NSE | Total | FTE | Units |
|---|---|---|---|---|---|---|
| **Directly Retained** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Directly Allocated** | 0 | 0 | 0 | 0 | 0.0 | 0 |
| **Subj. To % Alloc.** | 341 | 2 | 0 | 343 | 2.3 | 2 |
| **Total Incurred** | **341** | **2** | **0** | **343** | **2.3** | **2** |
| **% Allocation** | | | | | | |
| Retained | 50.00% | 50.00% | | | | |
| SEU | 50.00% | 50.00% | | | | |
| CORP | 0.00% | 0.00% | | | | |
| Unreg | 0.00% | 0.00% | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2025**

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

**Cost Center Allocation Percentage for 2026**

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

**Cost Center Allocation Percentage for 2027**

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

**Cost Center Allocation Percentage for 2028**

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

**Cost Center Allocation Percentage for 2029**

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

**Cost Center Allocation Percentage for 2030**

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

*Note: Totals may include rounding differences.*

| | |
|---|---|
| **Area:** | ADMINISTRATIVE & GENERAL |
| **Witness:** | Elvia Lima Ortiz |
| **Category:** | D. REGULATORY AFFAIRS |
| **Category-Sub:** | 6. GRC & Revenue Requirements |
| **Cost Center:** | 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT |
| **Unit Measure:** | FTEs |

**Cost Center Allocation Percentage for 2031**

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

| In 2025 $(000) Incurred Costs | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Base Forecast | | | | | | Forecast Adjustments | | | | | | Adjusted-Forecast | | | | | |
| **Years** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** | **2026** | **2027** | **2028** | **2029** | **2030** | **2031** |
| Labor | 274 | 274 | 274 | 274 | 274 | 274 | 69 | 67 | 67 | 67 | 67 | 67 | 343 | 341 | 341 | 341 | 341 | 341 |
| NLbr | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 |
| NSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **276** | **276** | **276** | **276** | **276** | **276** | **69** | **67** | **67** | **67** | **67** | **67** | **345** | **343** | **343** | **343** | **343** | **343** |
| FTE | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 |
| Units | 2 | 2 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 |

**Forecast Adjustment Details:**

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2026 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2026 | 14 | 0 | 0 | 14 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2026 Total** | **69** | **0** | **0** | **69** | **0.5** | 0 | |
| 2027 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2027 | 12 | 0 | 0 | 12 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2027 Total** | **67** | **0** | **0** | **67** | **0.5** | 0 | |
| 2028 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2028 | 12 | 0 | 0 | 12 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2028 Total** | **67** | **0** | **0** | **67** | **0.5** | 0 | |
| 2029 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year. | | | | | | |
| 2029 | 12 | 0 | 0 | 12 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2029 Total** | **67** | **0** | **0** | **67** | **0.5** | 0 | |
| 2030 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

| Year | Labor (Base YR Rec) | NLbr (Base YR Rec) | NSE (Base YR Rec) | Total | FTE | Units (Base YR Rec) | Adj_Type |
|---|---|---|---|---|---|---|---|
| 2030 | 12 | 0 | 0 | 12 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2030 Total** | **67** | **0** | **0** | **67** | **0.5** | 0 | |
| 2031 | 55 | 0 | 0 | 55 | 0.5 | 0 | 1-Sided Adj |
| **Explanation:** | Labor adjusted for the full-year impact of positions vacant in the base year | | | | | | |
| 2031 | 12 | 0 | 0 | 12 | 0.0 | 0 | 1-Sided Adj |
| **Explanation:** | Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20. | | | | | | |
| **2031 Total** | **67** | **0** | **0** | **67** | **0.5** | 0 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Recorded (Nominal $)* | | | | | |
| Labor | 249 | 227 | 233 | 244 | 233 |
| Non-Labor | 7 | 3 | 2 | 2 | 2 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **256** | **230** | **235** | **245** | **234** |
| FTE | 2.0 | 1.7 | 1.7 | 1.7 | 1.5 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Adjustments (Nominal $) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **0** | **0** | **0** | **0** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 2 | 2 | 2 | 2 | 2 |
| Recorded-Adjusted (Nominal $) | | | | | |
| Labor | 249 | 227 | 233 | 244 | 233 |
| Non-Labor | 7 | 3 | 2 | 2 | 2 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **256** | **230** | **235** | **245** | **234** |
| FTE | 2.0 | 1.7 | 1.7 | 1.7 | 1.5 |
| Units | 2 | 2 | 2 | 2 | 2 |
| Vacation & Sick (Nominal $) | | | | | |
| Labor | 44 | 38 | 37 | 39 | 41 |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

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

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **44** | **38** | **37** | **39** | **41** |
| FTE | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Escalation to 2025$ | | | | | |
| Labor | 49 | 29 | 18 | 10 | 0 |
| Non-Labor | 1 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **50** | **29** | **18** | **10** | **0** |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Units | 0 | 0 | 0 | 0 | 0 |
| Recorded-Adjusted (Constant 2025$) | | | | | |
| Labor | 342 | 295 | 288 | 292 | 274 |
| Non-Labor | 9 | 3 | 2 | 2 | 2 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| **Total** | **350** | **297** | **290** | **294** | **276** |
| FTE | 2.4 | 2.0 | 2.0 | 2.0 | 1.8 |
| Units | 2 | 2 | 2 | 2 | 2 |

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

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

**Summary of Adjustments to Recorded:**

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

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

| Year | Labor | NLbr | NSE | FTE | Units | Adj Type |
|---|---|---|---|---|---|---|
| 2021 | 0 | 0 | 0 | 0.0 | 2 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2021 Total** | **0** | **0** | **0** | **0.0** | 2 | |
| 2022 | 0 | 0 | 0 | 0.0 | 2 | 1-Sided Adj |
| **Explanation:** | Adjustment for Unit Measure | | | | | |
| **2022 Total** | **0** | **0** | **0** | **0.0** | 2 | |

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz
**Category:** D. REGULATORY AFFAIRS
**Category-Sub:** 6. GRC & Revenue Requirements
**Cost Center:** 2200-2544.000 - GRID AND BUDGET SYSTEMS SUPPORT
**Unit Measure:** FTEs

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

*Note: Totals may include rounding differences.*

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz

**Appendix A: List of Non-Shared Cost Centers**

| Cost Center | Sub | Description |
|---|---|---|
| **2200-0233** | 000 | CLIENT SUPPORT CUISTSRVCE |
| **2200-0239** | 000 | LEGAL-SPECIAL COUNSEL |
| **2200-0331** | 000 | CLIENT SUPPORT |
| **2200-0334** | 000 | Accounting & Finance VP |
| **2200-0335** | 000 | ASSET & PROJECT ACCOUNTING MANAGER |
| **2200-0336** | 000 | NEW BUS ACCT SUPRV |
| **2200-0337** | 000 | PLANT ACCTG SUPRV |
| **2200-0338** | 000 | ACCOUNTS PAYABLE DEPT |
| **2200-0339** | 000 | FINANCIAL PLANNING |
| **2200-0354** | 000 | MAJOR MARKETS CREDIT & COLLECTIONS MGR |
| **2200-0617** | 000 | BUSINESS SERVICES MANAGER |
| **2200-0807** | 000 | OPERATIONAL AND O&M PLANNING |
| **2200-0896** | 000 | LEGAL - MANAGING ATTRNY - LITIGATION |
| **2200-1334** | 000 | AFFILIATE BILLING & COSTING NORTH |
| **2200-1342** | 000 | FINANCIAL SYSTEMS CLIENT SPT - REPORTING |
| **2200-2022** | 000 | REGULATORY SPECIAL PROJECTS |
| **2200-2039** | 000 | SUNDRY BILLING - SCG |
| **2200-2041** | 000 | CAPITAL PROJECT PLANNING |
| **2200-2049** | 000 | ACCOUNTS PAYABLE MGR |
| **2200-2055** | 000 | RISK AND ACCOUNTABILITY |
| **2200-2091** | 000 | REGULATORY ACCOUNTS - SCG |
| **2200-2101** | 000 | CEO - SOCALGAS |
| **2200-2102** | 000 | ENERGY & ENVIRONMENTAL POLICY & STRATEGY |
| **2200-2121** | 000 | FIXED ASSET MANAGEMENT |
| **2200-2147** | 000 | DIRECTOR OF FINANCIAL PLANNING |
| **2200-2155** | 000 | LEGAL- MANAGING ATTORNEY REGULATORY I |
| **2200-2164** | 000 | LEGAL- MANAGING ATTORNEY REGULATORY II |
| **2200-2186** | 000 | VP - CONTROLLER & CFO |
| **2200-2189** | 000 | FINANCIAL & STRATEGIC ANALYSIS |
| **2200-2195** | 000 | SUNDRY SVCS POLICY & COMPLIANCE - NORTH |
| **2200-2200** | 000 | LEGAL - ENVIRONMENTAL |
| **2200-2202** | 000 | AFFILIATE COMPLIANCE - NORTH |
| **2200-2212** | 000 | BUSINESS CONTROLS - NORTH |
| **2200-2214** | 000 | MGMT ACCTG ROTATION PROGRAM - SCG |
| **2200-2216** | 000 | DIRECTOR OF RISK MANAGEMENT |
| **2200-2235** | 000 | CHIEF RISK OFFICER |
| **2200-2262** | 000 | SCG COO |
| **2200-2268** | 000 | MARP LOANED TO SECC-INTERNAL AUDIT |
| **2200-2309** | 000 | REG TARIFFS & INFO - SCG |
| **2200-2318** | 000 | PRESIDENT OF SOCAL GAS |
| **2200-2332** | 000 | VP GENERAL COUNSEL |
| **2200-2334** | 000 | AST.GEN.CON. LEGAL REGULATORY |
| **2200-2338** | 000 | AST.GEN.CON.LEGAL ENVI CLMS LIT & TEC |
| **2200-2362** | 000 | LEGAL - COMMERCIAL |
| **2200-2363** | 000 | LEGAL - LITIGATION |

**Area:** ADMINISTRATIVE & GENERAL
**Witness:** Elvia Lima Ortiz

**Appendix A: List of Non-Shared Cost Centers**

| Cost Center | Sub | Description |
|---|---|---|
| **2200-2365** | 000 | DIRECTOR - ACCOUNTING OPERATIONS |
| **2200-2366** | 000 | DIRECTOR OPERATIONAL PLANNING |
| **2200-2367** | 000 | Accounting Operations |
| **2200-2369** | 000 | LEGAL ADMINISTRATIVE GROUP |
| **2200-2452** | 000 | LEGAL - STRATEGY & TECHNOLOGY |
| **2200-2489** | 000 | CLIENT SUPPORT-SS |
| **2200-2528** | 000 | TREASURY |
| **2200-2547** | 000 | OPERATIONS RISK MANAGEMENT-SCG |
| **2200-2568** | 000 | FINANCIAL PLNG PROJECTS & BUSINESS SUPP |
| **2200-2605** | 000 | INCIDENT SUPPORT & ANALYSIS |
| **2200-2617** | 000 | ACCOUNTING COMPLIANCE |
| **2200-2620** | 000 | VP A&F & ASSISTANT CONTROLLER |
| **2200-2621** | 000 | UTILITY FINANCIAL REPORTING |
| **2200-2636** | 000 | ENTERPRISE CREDIT RISK MGMT |
| **2200-2637** | 000 | MANAGER ENERGY MARKET RISK MANAGEMENT |
| **2200-2638** | 000 | ENTERPRISE COMPLIANCE RISK MANAGEMENT |
| **2200-7250** | 000 | VP - Accounting & Finance |
| **2200-8960** | 000 | Claims Payment - SCG |
| **2200-8961** | 000 | Recovery - SCG |