

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2028 (U 902-M))

Application No.: A.26-06-015

Exhibit No.: (SDGE-23-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF MARITZA MEKITARIAN
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



2028 General Rate Case - REVISED

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Overall Summary For Exhibit No. SDGE-23-WP.1

Area:	ADMINISTRATIVE & GENERAL
Witness:	Maritza Mekitarian

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	50,836	57,455	57,468	57,244	57,192	57,175	57,175
Shared Services	10,318	12,182	12,192	12,192	12,192	12,192	12,192
Total	61,154	69,637	69,660	69,436	69,384	69,367	69,367

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian

Summary of Non-Shared Services Workpapers:

	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
Description	2025	2026	2027	2028	2029	2030	2031
A. Accounting and Finance Division	14,007	16,885	16,603	16,379	16,327	16,310	16,310
B. Legal Division	24,974	28,201	28,228	28,228	28,228	28,228	28,228
C. Customer Pricing and Rates Division	4,359	4,564	4,704	4,704	4,704	4,704	4,704
D. Regulatory Affairs Division	1,745	1,822	1,821	1,821	1,821	1,821	1,821
E. Enterprise Risk & Compliance Management Division	5,411	5,631	5,760	5,760	5,760	5,760	5,760
F. Executive Offices	340	352	352	352	352	352	352
Total	50,836	57,455	57,468	57,244	57,192	57,175	57,175

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Workpaper: VARIOUS

Summary for Category: A. Accounting and Finance Division

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	13,450	13,863	14,211	14,211	14,211	14,211	14,211
Non-Labor	557	3,022	2,392	2,168	2,116	2,099	2,099
NSE	0	0	0	0	0	0	0
Total	14,007	16,885	16,603	16,379	16,327	16,310	16,310
FTE	103.4	99.4	101.4	101.4	101.4	101.4	101.4

Workpapers belonging to this Category:

1AG000.000 Accounting & Finance

Labor	13,450	13,863	14,211	14,211	14,211	14,211	14,211
Non-Labor	446	2,726	1,721	1,478	1,426	1,409	1,409
NSE	0	0	0	0	0	0	0
Total	13,896	16,589	15,932	15,689	15,637	15,620	15,620
FTE	103.4	99.4	101.4	101.4	101.4	101.4	101.4

Unit Measure: FTEs

Units	103	99	101	101	101	101	101
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1AG008.000 Banking Fees

Labor	0	0	0	0	0	0	0
Non-Labor	111	296	671	690	690	690	690
NSE	0	0	0	0	0	0	0
Total	111	296	671	690	690	690	690
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: N/A

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

Beginning of Workpaper
1AG000.000 - Accounting & Finance

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
Unit Measure: FTEs

Activity Description:

The Accounting & Finance Division, led by the Senior Vice President & Chief Financial Officer (SVP & CFO), Controller & Chief Accounting Officer (CAO), and Senior Vice President & Treasurer, comprises Accounting Operations, Utility Accounting, Financial & Business Planning, and Business Innovations. This division is responsible for the Company's accounting and financial management functions, including financial reporting, financial planning and budgeting, treasury activities, and the design and maintenance of internal controls. Accounting & Finance activities include operational and regulatory accounting; capital cost tracking; month-end close processes; preparation of internal and external financial statements; and the establishment, monitoring, and reconciliation of regulatory balancing and memorandum accounts. The division provides financial and accounting support for regulatory filings, including the General Rate Case (GRC), Cost of Capital, Rate Structures Annual Proceeding (RSAP/RSAR), and Risk Assessment and Mitigation Phase (RAMP). Additional responsibilities include coordination with internal and external auditors; technical accounting research; and supporting compliance with Generally Accepted Accounting Principles (GAAP), Sarbanes-Oxley (SOX), and applicable California Public Utilities Commission (CPUC) and Federal Energy Regulatory Commission (FERC) requirements. The division also supports operations and capital budgeting, financial modeling and cash flow forecasting, strategic investment analysis, and process optimization, including technology support for financial systems.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
Unit Measure: FTEs

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	14,577	14,388	14,572	14,358	13,450	13,863	14,211	14,211	14,211	14,211	14,211
Non-Labor	921	792	705	299	446	2,726	1,721	1,478	1,426	1,409	1,409
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	15,499	15,180	15,277	14,657	13,896	16,589	15,932	15,689	15,637	15,620	15,620
FTE	115.5	111.9	113.3	112.0	103.4	99.4	101.4	101.4	101.4	101.4	101.4
Units	116	112	113	112	103	99	101	101	101	101	101

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
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	13,450	13,450	13,450	13,450	13,450	13,450	413	761	761	761	761	761	13,863	14,211	14,211	14,211	14,211	14,211
NLbr	446	446	446	446	446	446	2,280	1,275	1,032	980	963	963	2,726	1,721	1,478	1,426	1,409	1,409
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	13,896	13,896	13,896	13,896	13,896	13,896	2,693	2,036	1,793	1,741	1,724	1,724	16,589	15,932	15,689	15,637	15,620	15,620
FTE	103.4	103.4	103.4	103.4	103.4	103.4	-4.0	-2.0	-2.0	-2.0	-2.0	-2.0	99.4	101.4	101.4	101.4	101.4	101.4
Units	103	103	103	103	103	103	-4	-2	-2	-2	-2	-2	99	101	101	101	101	101

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	-714	0	0	-714	-7.0	-7	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in separate adjustment.						
2026	0	2,280	0	2,280	0.0	0	1-Sided Adj
Explanation:	Increase in non-labor for outsourced job functions. Offsetting decrease in internal labor for outsourced employees as separate adjustment.						
2026	405	0	0	405	3.0	3	1-Sided Adj
Explanation:	Accounts for 6 vacancy backfills across the Accounting and Finance teams with 3 starting in 2026 and 3 starting in 2027. Salaries estimated at 135K. These positions are forecasted to remain throughout remaining forecast years.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
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	722	0	0	722	0.0	0	1-Sided 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	413	2,280	0	2,693	-4.0	-4	
2027	-779	0	0	-779	-8.0	-8	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in separate adjustment.						
2027	0	1,275	0	1,275	0.0	0	1-Sided Adj
Explanation:	Increase in non-labor for outsourced job functions. Offsetting decrease in internal labor for outsourced employees as separate adjustment.						
2027	810	0	0	810	6.0	6	1-Sided Adj
Explanation:	Accounts for 6 vacancy backfills across the Accounting and Finance teams with 3 starting in 2026 and 3 starting in 2027. Salaries estimated at 135K. These positions are forecasted to remain throughout remaining forecast years.						
2027	730	0	0	730	0.0	0	1-Sided 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	761	1,275	0	2,036	-2.0	-2	
2028	-779	0	0	-779	-8.0	-8	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in separate adjustment.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
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	0	1,032	0	1,032	0.0	0	1-Sided Adj
Explanation:	Increase in non-labor for outsourced job functions. Offsetting decrease in internal labor for outsourced employees as separate adjustment.						
2028	810	0	0	810	6.0	6	1-Sided Adj
Explanation:	Accounts for 6 vacancy backfills across the Accounting and Finance teams with 3 starting in 2026 and 3 starting in 2027. Salaries estimated at 135K. These positions are forecasted to remain throughout remaining forecast years.						
2028	730	0	0	730	0.0	0	1-Sided 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	761	1,032	0	1,793	-2.0	-2	
2029	-779	0	0	-779	-8.0	-8	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in separate adjustment.						
2029	0	980	0	980	0.0	0	1-Sided Adj
Explanation:	Increase in non-labor for outsourced job functions. Offsetting decrease in internal labor for outsourced employees as separate adjustment.						
2029	810	0	0	810	6.0	6	1-Sided Adj
Explanation:	Accounts for 6 vacancy backfills across the Accounting and Finance teams with 3 starting in 2026 and 3 starting in 2027. Salaries estimated at 135K. These positions are forecasted to remain throughout remaining forecast years.						
2029	730	0	0	730	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
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	761	980	0	1,741	-2.0	-2	
2030	-779	0	0	-779	-8.0	-8	1-Sided Adj
Explanation: Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in separate adjustment.							
2030	0	963	0	963	0.0	0	1-Sided Adj
Explanation: Increase in non-labor for outsourced job functions. Offsetting decrease in internal labor for outsourced employees as separate adjustment.							
2030	810	0	0	810	6.0	6	1-Sided Adj
Explanation: Accounts for 6 vacancy backfills across the Accounting and Finance teams with 3 starting in 2026 and 3 starting in 2027. Salaries estimated at 135K. These positions are forecasted to remain throughout remaining forecast years.							
2030	730	0	0	730	0.0	0	1-Sided 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	761	963	0	1,724	-2.0	-2	
2031	-779	0	0	-779	-8.0	-8	1-Sided Adj
Explanation: Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in separate adjustment.							
2031	0	963	0	963	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
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:	Increase in non-labor for outsourced job functions. Offsetting decrease in internal labor for outsourced employees as separate adjustment.						
2031	810	0	0	810	6.0	6	1-Sided Adj
Explanation:	Accounts for 6 vacancy backfills across the Accounting and Finance teams with 3 starting in 2026 and 3 starting in 2027. Salaries estimated at 135K. These positions are forecasted to remain throughout remaining forecast years.						
2031	730	0	0	730	0.0	0	1-Sided 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	761	963	0	1,724	-2.0	-2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	10,695	11,216	11,923	12,230	11,777
Non-Labor	741	723	671	292	446
NSE	0	0	0	0	0
Total	11,436	11,939	12,594	12,522	12,222
FTE	98.8	96.6	98.5	97.8	89.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	117	-46	-40	-43	-44
Non-Labor	0	0	0	-2	0
NSE	0	0	0	0	0
Total	117	-46	-40	-45	-44
FTE	-0.2	-0.6	-0.5	-0.5	-0.5
Units	116	112	113	112	103
Recorded-Adjusted (Nominal \$)					
Labor	10,812	11,170	11,883	12,188	11,733
Non-Labor	741	723	671	290	446
NSE	0	0	0	0	0
Total	11,553	11,893	12,554	12,478	12,179
FTE	98.6	96.0	98.0	97.3	88.8
Units	116	112	113	112	103
Vacation & Sick (Nominal \$)					
Labor	1,628	1,628	1,651	1,654	1,718

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,628	1,628	1,651	1,654	1,718
FTE	16.9	15.9	15.3	14.7	14.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	2,137	1,590	1,039	517	0
Non-Labor	180	69	33	9	0
NSE	0	0	0	0	0
Total	2,317	1,659	1,072	526	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	14,577	14,388	14,572	14,358	13,450
Non-Labor	921	792	705	299	446
NSE	0	0	0	0	0
Total	15,499	15,180	15,277	14,657	13,896
FTE	115.5	111.9	113.3	112.0	103.4
Units	116	112	113	112	103

* 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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	117	-46	-40	-43	-44
Non-Labor	0	0	0	-2	0
NSE	0	0	0	0	0
Total	117	-46	-40	-45	-44
FTE	-0.2	-0.6	-0.5	-0.5	-0.5
Units	116	112	113	112	103

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	152	0	0	0.3	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2021	0	0	0	0.0	116	1-Sided Adj
Explanation:	Adjusting to account for units					
2021	-35	0	0	-0.5	0	CCTR Transf To 2100-4264.000

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Executive Admin to shared CFO workpaper						
2021 Total	117	0	0	-0.2	116	
2022	-9	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022	0	0	0	0.0	112	1-Sided Adj
Explanation: Adjusting to account for units						
2022	-37	0	0	-0.5	0	CCTR Transf To 2100-4264.000
Explanation: Transfer Executive Admin to shared CFO workpaper						
2022 Total	-46	0	0	-0.6	112	
2023	0	0	0	0.0	113	1-Sided Adj
Explanation: Adjusting to account for units						
2023	-40	0	0	-0.5	0	CCTR Transf To 2100-4264.000
Explanation: Transfer Executive Admin to shared CFO workpaper						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	-40	0	0	-0.5	113	
2024	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2024	0	0	0	0.0	112	1-Sided Adj
Explanation:	Adjusting to account for units					
2024	-43	0	0	-0.5	0	CCTR Transf To 2100-4264.000
Explanation:	Transfer Executive Admin to shared CFO workpaper					
2024 Total	-43	-2	0	-0.5	112	
2025	0	0	0	0.0	103	1-Sided Adj
Explanation:	Adjusting to account for units					
2025	-1	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG000.000 - Accounting & Finance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-43	0	0	-0.4	0	CCTR Transf To 2100-4264.000
Explanation: Transfer Executive Admin to shared CFO workpaper						
2025 Total	-44	0	0	-0.5	103	

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG008.000 - Banking Fees

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

Activity Description:

The banking fees activity captures non-labor costs associated with treasury and cash-management services. In the 2028 forecast, SDG&E reflects the shift of banking fees previously borne at Sempra to SDG&E.

Forecast Explanations:

Labor - Base YR Rec

This workpaper includes non-labor only.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Other

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	431	429	411	439	111	296	671	690	690	690	690
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	431	429	411	439	111	296	671	690	690	690	690
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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	111	111	111	111	111	111	185	560	579	579	579	579	296	671	690	690	690	690
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	111	111	111	111	111	111	185	560	579	579	579	579	296	671	690	690	690	690
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	185	0	185	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add Banking fees previously paid through corporate allocations to align activity/function with where it will reside.						
2026 Total	0	185	0	185	0.0	0	
2027	0	560	0	560	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add Banking fees previously paid through corporate allocations to align activity/function with where it will reside.						
2027 Total	0	560	0	560	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	560	0	560	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add Banking fees previously paid through corporate allocations to align activity/function with where it will reside.						
2028	0	19	0	19	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add increase of ACH fees previously paid through corporate allocations to align activity /function with where it resides and is forecasted.						
2028 Total	0	579	0	579	0.0	0	
2029	0	560	0	560	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add Banking fees previously paid through corporate allocations to align activity/function with where it will reside.						
2029	0	19	0	19	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add increase of ACH fees previously paid through corporate allocations to align activity /function with where it resides and is forecasted.						
2029 Total	0	579	0	579	0.0	0	
2030	0	560	0	560	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add Banking fees previously paid through corporate allocations to align activity/function with where it will reside.						
2030	0	19	0	19	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add increase of ACH fees previously paid through corporate allocations to align activity /function with where it resides and is forecasted.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030 Total	0	579	0	579	0.0	0	
2031	0	560	0	560	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add Banking fees previously paid through corporate allocations to align activity/function with where it will reside.						
2031	0	19	0	19	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add increase of ACH fees previously paid through corporate allocations to align activity /function with where it resides and is forecasted.						
2031 Total	0	579	0	579	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	347	391	392	426	111
NSE	0	0	0	0	0
Total	347	391	392	426	111
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	347	391	392	426	111
NSE	0	0	0	0	0
Total	347	391	392	426	111
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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	84	37	20	13	0
NSE	0	0	0	0	0
Total	84	37	20	13	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	431	429	411	439	111
NSE	0	0	0	0	0
Total	431	429	411	439	111
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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	347	391	392	426	111
NSE	0	0	0	0	0
Total	347	391	392	426	111
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	347	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment from Corporate center to align with where banking fees will be paid for in future years						
2021 Total	0	347	0	0.0	0	
2022	0	391	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment from Corporate center to align with where banking fees will be paid for in future years						
2022 Total	0	391	0	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Workpaper: 1AG008.000 - Banking Fees
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	392	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment from Corporate center to align with where banking fees will be paid for in future years						
2023 Total	0	392	0	0.0	0	
2024	0	426	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment from Corporate center to align with where banking fees will be paid for in future years						
2024 Total	0	426	0	0.0	0	
2025	0	40	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment from Corporate center to align with where banking fees will be paid for in future years						
2025	0	71	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to add ACH fees previously paid through corporate allocations to align activity /function with where it resides and is forecasted.						
2025 Total	0	111	0	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Workpaper: VARIOUS

Summary for Category: B. Legal Division

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	12,243	13,389	13,416	13,416	13,416	13,416	13,416
Non-Labor	12,731	14,812	14,812	14,812	14,812	14,812	14,812
NSE	0	0	0	0	0	0	0
Total	24,974	28,201	28,228	28,228	28,228	28,228	28,228
FTE	57.2	59.8	60.0	60.0	60.0	60.0	60.0

Workpapers belonging to this Category:

1AG001.000 Claims

Labor	1,244	1,428	1,427	1,427	1,427	1,427	1,427
Non-Labor	388	388	388	388	388	388	388
NSE	0	0	0	0	0	0	0
Total	1,632	1,816	1,815	1,815	1,815	1,815	1,815
FTE	10.5	11.5	11.5	11.5	11.5	11.5	11.5

Unit Measure: FTEs

Units	11	12	12	12	12	12	12
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1AG002.000 Claims Payments and Recovery Costs

Labor	0	0	0	0	0	0	0
Non-Labor	2,997	4,970	4,970	4,970	4,970	4,970	4,970
NSE	0	0	0	0	0	0	0
Total	2,997	4,970	4,970	4,970	4,970	4,970	4,970
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: Events

Units	1,084	948	948	948	948	948	948
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Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1AG003.000 Legal Department							
Labor	10,999	11,961	11,989	11,989	11,989	11,989	11,989
Non-Labor	224	324	324	324	324	324	324
NSE	0	0	0	0	0	0	0
Total	11,223	12,285	12,313	12,313	12,313	12,313	12,313
FTE	46.7	48.3	48.5	48.5	48.5	48.5	48.5
Unit Measure: FTEs							
Units	47	48	49	49	49	49	49
1AG009.000 Claims Write-Offs							
Labor	0	0	0	0	0	0	0
Non-Labor	2,244	2,252	2,252	2,252	2,252	2,252	2,252
NSE	0	0	0	0	0	0	0
Total	2,244	2,252	2,252	2,252	2,252	2,252	2,252
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0
1AG010.000 OUTSIDE LEGAL							
Labor	0	0	0	0	0	0	0
Non-Labor	6,878	6,878	6,878	6,878	6,878	6,878	6,878
NSE	0	0	0	0	0	0	0
Total	6,878	6,878	6,878	6,878	6,878	6,878	6,878
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

**Beginning of Workpaper
1AG001.000 - Claims**

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
Unit Measure: FTEs

Activity Description:

The Claims Department is responsible for investigating, processing, recovering, and paying third-party claims involving property damage, general liability, motor vehicle accidents, and bodily injury for SDG&E. Core activities include 24/7 incident response, taking witness statements, inspecting damages, adjusting claims, preserving evidence, determining Company liability, and documenting findings in the claims management system. The department manages settlements, coordinates insurance recoveries, engages outside experts, and pursues reimbursement from responsible third parties for damage to SDG&E facilities and equipment. Claims staff also perform loss-prevention activities that help reduce accidents, mitigate operational expenses, and support public safety. Because claims volumes are volatile and event-driven, annual costs can vary significantly.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,201	1,209	1,232	1,175	1,244	1,428	1,427	1,427	1,427	1,427	1,427
Non-Labor	35	78	268	358	388	388	388	388	388	388	388
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,236	1,287	1,500	1,533	1,632	1,816	1,815	1,815	1,815	1,815	1,815
FTE	10.5	10.5	10.4	9.8	10.5	11.5	11.5	11.5	11.5	11.5	11.5
Units	11	11	10	10	11	12	12	12	12	12	12

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
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	1,244	1,244	1,244	1,244	1,244	1,244	184	183	183	183	183	183	1,428	1,427	1,427	1,427	1,427	1,427
NLbr	388	388	388	388	388	388	0	0	0	0	0	0	388	388	388	388	388	388
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,632	1,632	1,632	1,632	1,632	1,632	184	183	183	183	183	183	1,816	1,815	1,815	1,815	1,815	1,815
FTE	10.5	10.5	10.5	10.5	10.5	10.5	1.0	1.0	1.0	1.0	1.0	1.0	11.5	11.5	11.5	11.5	11.5	11.5
Units	11	11	11	11	11	11	1	1	1	1	1	1	12	12	12	12	12	12

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	110	0	0	110	1.0	1	1-Sided Adj
Explanation:	One Incremental Claims Advisor starting January 2026. Estimated salary of \$110K. This position is forecasted to remain throughout remaining forecast years.						
2026	74	0	0	74	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	184	0	0	184	1.0	1	
2027	110	0	0	110	1.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
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:	One Incremental Claims Advisor starting January 2026. Estimated salary of \$110K. This position is forecasted to remain throughout remaining forecast years.						
2027	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.						
2027 Total	183	0	0	183	1.0	1	
2028	110	0	0	110	1.0	1	1-Sided Adj
Explanation:	One Incremental Claims Advisor starting January 2026. Estimated salary of \$110K. This position is forecasted to remain throughout remaining forecast years.						
2028	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.						
2028 Total	183	0	0	183	1.0	1	
2029	110	0	0	110	1.0	1	1-Sided Adj
Explanation:	One Incremental Claims Advisor starting January 2026. Estimated salary of \$110K. This position is forecasted to remain throughout remaining forecast years.						
2029	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.						
2029 Total	183	0	0	183	1.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
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	110	0	0	110	1.0	1	1-Sided Adj
Explanation:	One Incremental Claims Advisor starting January 2026. Estimated salary of \$110K. This position is forecasted to remain throughout remaining forecast years.						
2030	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.						
2030 Total	183	0	0	183	1.0	1	
2031	110	0	0	110	1.0	1	1-Sided Adj
Explanation:	One Incremental Claims Advisor starting January 2026. Estimated salary of \$110K. This position is forecasted to remain throughout remaining forecast years.						
2031	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.						
2031 Total	183	0	0	183	1.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	891	939	1,005	998	1,085
Non-Labor	670	1,268	942	491	483
NSE	0	0	0	0	0
Total	1,561	2,206	1,947	1,488	1,568
FTE	9.0	9.0	9.0	8.5	9.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-642	-1,196	-687	-143	-95
NSE	0	0	0	0	0
Total	-642	-1,196	-687	-143	-95
FTE	0.0	0.0	0.0	0.0	0.0
Units	11	11	10	10	11
Recorded-Adjusted (Nominal \$)					
Labor	891	939	1,005	998	1,085
Non-Labor	28	71	255	348	388
NSE	0	0	0	0	0
Total	919	1,010	1,260	1,345	1,473
FTE	9.0	9.0	9.0	8.5	9.0
Units	11	11	10	10	11
Vacation & Sick (Nominal \$)					
Labor	134	137	140	135	159

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
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	134	137	140	135	159
FTE	1.5	1.5	1.4	1.3	1.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	176	134	88	42	0
Non-Labor	7	7	13	10	0
NSE	0	0	0	0	0
Total	183	140	101	53	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,201	1,209	1,232	1,175	1,244
Non-Labor	35	78	268	358	388
NSE	0	0	0	0	0
Total	1,236	1,287	1,500	1,533	1,632
FTE	10.5	10.5	10.4	9.8	10.5
Units	11	11	10	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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
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	-642	-1,196	-687	-143	-95
NSE	0	0	0	0	0
Total	-642	-1,196	-687	-143	-95
FTE	0.0	0.0	0.0	0.0	0.0
Units	11	11	10	10	11

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-642	0	0.0	0	1-Sided Adj
Explanation: Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.						
2021	0	0	0	0.0	11	1-Sided Adj
Explanation: Adjusting to account for units						
2021 Total	0	-642	0	0.0	11	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-1,196	0	0.0	0	1-Sided Adj
Explanation:	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.					
2022	0	0	0	0.0	11	1-Sided Adj
Explanation:	Adjusting to account for units					
2022 Total	0	-1,196	0	0.0	11	
2023	0	-687	0	0.0	0	1-Sided Adj
Explanation:	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.					
2023	0	0	0	0.0	10	1-Sided Adj
Explanation:	Adjusting to account for units					
2023 Total	0	-687	0	0.0	10	
2024	0	-143	0	0.0	0	1-Sided Adj
Explanation:	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.					
2024	0	0	0	0.0	10	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG001.000 - Claims
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjusting to account for units						
2024 Total	0	-143	0	0.0	10	
2025	0	0	0	0.0	11	1-Sided Adj
Explanation: Adjusting to account for units						
2025	0	-95	0	0.0	0	CCTR Transf To 2100-8961.000
Explanation: Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.						
2025 Total	0	-95	0	0.0	11	

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG002.000 - Claims Payments and Recovery Costs

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG002.000 - Claims Payments and Recovery Costs
Unit Measure: Events

Activity Description:

This workpaper represents the claims payments up to the self-insured retention and recovery costs for the Claims department under the Legal Division. The Claims department processes claims paid to third parties related to property damage, business income losses, and bodily injury claims.

Forecast Explanations:

Labor - 5-YR Average

N/A. These cost centers include non-labor only

Non-Labor - 5-YR Average

A five-year adjusted average was used for forecasting the claims payments and recovery costs. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability. 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 this department in prior SDGE GRCs.

NSE - 5-YR Average

N/A. These cost centers include non-labor only

Units - 5-YR Average

Number of events is the most appropriate unit of measure because it directly reflects the volume of claim occurrences that drive related costs. Each event represents an individual claim that may require investigation, processing, and payment. In general, as the number of events increases, the associated claims-related costs incurred by SDGE also increase.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG002.000 - Claims Payments and Recovery Costs
Unit Measure: Events

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	4,825	7,810	5,397	3,823	2,997	4,970	4,970	4,970	4,970	4,970	4,970
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,825	7,810	5,397	3,823	2,997	4,970	4,970	4,970	4,970	4,970	4,970
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	788	817	796	1,258	1,084	948	948	948	948	948	948

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG002.000 - Claims Payments and Recovery Costs
Unit Measure: Events

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	4,970	4,970	4,970	4,970	4,970	4,970	0	0	0	0	0	0	4,970	4,970	4,970	4,970	4,970	4,970
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,970	4,970	4,970	4,970	4,970	4,970	0	0	0	0	0	0	4,970	4,970	4,970	4,970	4,970	4,970
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	948	948	948	948	948	948	0	0	0	0	0	0	948	948	948	948	948	948

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG002.000 - Claims Payments and Recovery Costs
Unit Measure: Events

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	3,881	7,127	5,141	3,712	2,997
NSE	0	0	0	0	0
Total	3,881	7,127	5,141	3,712	2,997
FTE	0.0	0.0	0.0	0.0	0.0
Units	788	817	796	1,258	1,084
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,881	7,127	5,141	3,712	2,997
NSE	0	0	0	0	0
Total	3,881	7,127	5,141	3,712	2,997
FTE	0.0	0.0	0.0	0.0	0.0
Units	788	817	796	1,258	1,084
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG002.000 - Claims Payments and Recovery Costs
Unit Measure: Events

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	944	682	256	111	0
NSE	0	0	0	0	0
Total	944	682	256	111	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	4,825	7,810	5,397	3,823	2,997
NSE	0	0	0	0	0
Total	4,825	7,810	5,397	3,823	2,997
FTE	0.0	0.0	0.0	0.0	0.0
Units	788	817	796	1,258	1,084

* 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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG002.000 - Claims Payments and Recovery Costs
Unit Measure: Events

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	3,881	7,127	5,141	3,712	2,997
NSE	0	0	0	0	0
Total	3,881	7,127	5,141	3,712	2,997
FTE	0.0	0.0	0.0	0.0	0.0
Units	788	817	796	1,258	1,084

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	3,239	0	0.0	788	1-Sided Adj
Explanation: One sided adjustment for claim payments to third-parties.						
2021	0	642	0	0.0	0	1-Sided Adj
Explanation: Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.						
2021 Total	0	3,881	0	0.0	788	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG002.000 - Claims Payments and Recovery Costs
Unit Measure: Events

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	5,931	0	0.0	817	1-Sided Adj
Explanation:	One sided adjustment for claim payments to third-parties. Amount is adjusted for one separate claim event above the \$1M SIR threshold.					
2022	0	1,196	0	0.0	0	1-Sided Adj
Explanation:	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.					
2022 Total	0	7,127	0	0.0	817	
2023	0	4,454	0	0.0	796	1-Sided Adj
Explanation:	One sided adjustment for claim payments to third-parties. Amount is adjusted for one separate claim event above the \$1M SIR threshold.					
2023	0	687	0	0.0	0	1-Sided Adj
Explanation:	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.					
2023 Total	0	5,141	0	0.0	796	
2024	0	3,569	0	0.0	1,258	1-Sided Adj
Explanation:	One sided adjustment for claim payments to third-parties.					
2024	0	143	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG002.000 - Claims Payments and Recovery Costs
Unit Measure: Events

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.						
2024 Total	0	3,712	0	0.0	1,258	
2025	0	2,902	0	0.0	1,084	1-Sided Adj
Explanation: One sided adjustment for claim payments to third-parties.						
2025	0	95	0	0.0	0	CCTR Transf From 2100-0537.000
Explanation: Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG001 - Claims to cost center 2100-8961 in workpaper group 1AG002 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.						
2025 Total	0	2,997	0	0.0	1,084	

Note: Totals may include rounding differences.

**Beginning of Workpaper
1AG003.000 - Legal Department**

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
Unit Measure: FTEs

Activity Description:

The Legal Department under the Legal Division is headed by the SVP & General Counsel, who oversees and manages legal matters for SDGE. The Legal Department provides legal expertise in the areas of Regulatory, Federal Law, Policy & Compliance, Litigation and Wildfire Mitigation, Commercial Law, and Environmental & Real Estate Law. The organization advises senior leadership and the Board, prepares and defends filings before the CPUC/FERC and other agencies, manages discovery and claims strategy, oversees outside counsel where appropriate, and supports governance, ethics, and compliance programs. The Legal Department includes a staff of legal research attorneys, paralegals, and administrative assistants.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	11,166	10,679	11,170	10,715	10,999	11,961	11,989	11,989	11,989	11,989	11,989
Non-Labor	271	323	406	283	224	324	324	324	324	324	324
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	11,436	11,001	11,576	10,999	11,223	12,285	12,313	12,313	12,313	12,313	12,313
FTE	48.9	46.4	48.2	45.8	46.7	48.3	48.5	48.5	48.5	48.5	48.5
Units	49	46	48	46	47	48	49	49	49	49	49

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	10,999	10,999	10,999	10,999	10,999	10,999	962	990	990	990	990	990	11,961	11,989	11,989	11,989	11,989	11,989
NLbr	224	224	224	224	224	224	100	100	100	100	100	100	324	324	324	324	324	324
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	11,223	11,223	11,223	11,223	11,223	11,223	1,062	1,090	1,090	1,090	1,090	1,090	12,285	12,313	12,313	12,313	12,313	12,313
FTE	46.7	46.7	46.7	46.7	46.7	46.7	1.6	1.8	1.8	1.8	1.8	1.8	48.3	48.5	48.5	48.5	48.5	48.5
Units	47	47	47	47	47	47	1	2	2	2	2	2	48	49	49	49	49	49

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	233	0	0	233	0.8	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for senior counsel positions that were vacant for 7 months and 3 months, respectively. Both estimated at 280K salary. These positions are forecasted to remain throughout the remaining forecast years.						
2026	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Increase Legal department travel expenses to pre-COVID levels. Virtual hearings (2020–2025) temporarily reduced travel, but in-person hearings are expected to resume going forward. Adjustment restores travel costs to normalized historical levels based on pre-COVID averages.						
2026	105	0	0	105	0.8	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
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:	One Incremental Associate Counsel starting April 2026. Estimated salary of \$140K. This position is forecasted to remain throughout the remaining forecast years.						
2026	624	0	0	624	0.0	0	1-Sided 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	962	100	0	1,062	1.6	1	
2027	233	0	0	233	0.8	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for senior counsel positions that were vacant for 7 months and 3 months, respectively. Both estimated at 280K salary. These positions are forecasted to remain throughout the remaining forecast years.						
2027	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Increase Legal department travel expenses to pre-COVID levels. Virtual hearings (2020–2025) temporarily reduced travel, but in-person hearings are expected to resume going forward. Adjustment restores travel costs to normalized historical levels based on pre-COVID averages.						
2027	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One Incremental Associate Counsel starting April 2026. Estimated salary of \$140K. This position is forecasted to remain throughout the remaining forecast years.						
2027	617	0	0	617	0.0	0	1-Sided 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	990	100	0	1,090	1.8	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
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	233	0	0	233	0.8	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for senior counsel positions that were vacant for 7 months and 3 months, respectively. Both estimated at 280K salary. These positions are forecasted to remain throughout the remaining forecast years.						
2028	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Increase Legal department travel expenses to pre-COVID levels. Virtual hearings (2020–2025) temporarily reduced travel, but in-person hearings are expected to resume going forward. Adjustment restores travel costs to normalized historical levels based on pre-COVID averages.						
2028	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One Incremental Associate Counsel starting April 2026. Estimated salary of \$140K. This position is forecasted to remain throughout the remaining forecast years.						
2028	617	0	0	617	0.0	0	1-Sided 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	990	100	0	1,090	1.8	2	
2029	233	0	0	233	0.8	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for senior counsel positions that were vacant for 7 months and 3 months, respectively. Both estimated at 280K salary. These positions are forecasted to remain throughout the remaining forecast years.						
2029	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Increase Legal department travel expenses to pre-COVID levels. Virtual hearings (2020–2025) temporarily reduced travel, but in-person hearings are expected to resume going forward. Adjustment restores travel costs to normalized historical levels based on pre-COVID averages.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
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	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One Incremental Associate Counsel starting April 2026. Estimated salary of \$140K. This position is forecasted to remain throughout the remaining forecast years.						
2029	617	0	0	617	0.0	0	1-Sided 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	990	100	0	1,090	1.8	2	
2030	233	0	0	233	0.8	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for senior counsel positions that were vacant for 7 months and 3 months, respectively. Both estimated at 280K salary. These positions are forecasted to remain throughout the remaining forecast years.						
2030	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Increase Legal department travel expenses to pre-COVID levels. Virtual hearings (2020–2025) temporarily reduced travel, but in-person hearings are expected to resume going forward. Adjustment restores travel costs to normalized historical levels based on pre-COVID averages.						
2030	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One Incremental Associate Counsel starting April 2026. Estimated salary of \$140K. This position is forecasted to remain throughout the remaining forecast years.						
2030	617	0	0	617	0.0	0	1-Sided 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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
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 Total	990	100	0	1,090	1.8	2	
2031	233	0	0	233	0.8	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for senior counsel positions that were vacant for 7 months and 3 months, respectively. Both estimated at 280K salary. These positions are forecasted to remain throughout the remaining forecast years.						
2031	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Increase Legal department travel expenses to pre-COVID levels. Virtual hearings (2020–2025) temporarily reduced travel, but in-person hearings are expected to resume going forward. Adjustment restores travel costs to normalized historical levels based on pre-COVID averages.						
2031	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One Incremental Associate Counsel starting April 2026. Estimated salary of \$140K. This position is forecasted to remain throughout the remaining forecast years.						
2031	617	0	0	617	0.0	0	1-Sided 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	990	100	0	1,090	1.8	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	8,283	8,292	9,109	9,095	9,610
Non-Labor	218	294	386	277	224
NSE	0	0	0	0	0
Total	8,501	8,587	9,496	9,372	9,834
FTE	41.9	39.9	41.8	39.8	40.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-1	-1	-1	0	-15
Non-Labor	0	0	0	-2	0
NSE	0	0	0	0	0
Total	-1	-1	-1	-2	-15
FTE	-0.1	-0.1	-0.1	0.0	-0.1
Units	49	46	48	46	47
Recorded-Adjusted (Nominal \$)					
Labor	8,281	8,291	9,109	9,095	9,595
Non-Labor	218	294	386	275	224
NSE	0	0	0	0	0
Total	8,499	8,585	9,495	9,370	9,819
FTE	41.8	39.8	41.7	39.8	40.1
Units	49	46	48	46	47
Vacation & Sick (Nominal \$)					
Labor	1,247	1,208	1,265	1,234	1,405

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,247	1,208	1,265	1,234	1,405
FTE	7.1	6.6	6.5	6.0	6.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,637	1,180	796	386	0
Non-Labor	53	28	19	8	0
NSE	0	0	0	0	0
Total	1,690	1,208	816	394	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	11,166	10,679	11,170	10,715	10,999
Non-Labor	271	323	406	283	224
NSE	0	0	0	0	0
Total	11,436	11,001	11,576	10,999	11,223
FTE	48.9	46.4	48.2	45.8	46.7
Units	49	46	48	46	47

* 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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-1	-1	-0.775	0	-15
Non-Labor	0	0	0	-2	0
NSE	0	0	0	0	0
Total	-1	-1	-0.775	-2	-15
FTE	-0.1	-0.1	-0.1	0.0	-0.1
Units	49	46	48	46	47

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-1	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2021	0	0	0	0.0	49	1-Sided Adj
Explanation: Adjusting to account for units						
2021 Total	-1	0	0	-0.1	49	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-1	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2022	0	0	0	0.0	46	1-Sided Adj
Explanation:	Adjusting to account for units					
2022 Total	-1	0	0	-0.1	46	
2023	-1	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2023	0	0	0	0.0	48	1-Sided Adj
Explanation:	Adjusting to account for units					
2023 Total	-1	0	0	-0.1	48	
2024	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG003.000 - Legal Department
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	46	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	-2	0	0.0	46	
2025	0	0	0	0.0	47	1-Sided Adj
Explanation: Adjusting to account for units						
2025	-1	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2025	-14	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to account for BTL activity						
2025 Total	-15	0	0	-0.1	47	

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG009.000 - Claims Write-Offs

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG009.000 - Claims Write-Offs
Unit Measure: N/A

Activity Description:

This activity covers expenses related to unpaid claims (uncollectible) for damaged related to SDGE 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

This workpaper includes non-labor only.

Non-Labor - 5-YR Average

A five-year adjusted average was used for forecasting the claims write-off costs. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability. It should be noted that the year-to-year variability is attributable to various drivers. This methodology is appropriate to normalize year-to-year variability.

NSE - 5-YR Average

N/A

Units - 5-YR Average

Other

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG009.000 - Claims Write-Offs
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	1,775	2,762	2,080	2,398	2,244	2,252	2,252	2,252	2,252	2,252	2,252
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,775	2,762	2,080	2,398	2,244	2,252	2,252	2,252	2,252	2,252	2,252
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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG009.000 - Claims Write-Offs
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	2,252	2,252	2,252	2,252	2,252	2,252	0	0	0	0	0	0	2,252	2,252	2,252	2,252	2,252	2,252
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,252	2,252	2,252	2,252	2,252	2,252	0	0	0	0	0	0	2,252	2,252	2,252	2,252	2,252	2,252
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG009.000 - Claims Write-Offs
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	1,428	2,520	1,981	2,328	2,244
NSE	0	0	0	0	0
Total	1,428	2,520	1,981	2,328	2,244
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,428	2,520	1,981	2,328	2,244
NSE	0	0	0	0	0
Total	1,428	2,520	1,981	2,328	2,244
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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG009.000 - Claims Write-Offs
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	347	241	99	70	0
NSE	0	0	0	0	0
Total	347	241	99	70	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	1,775	2,762	2,080	2,398	2,244
NSE	0	0	0	0	0
Total	1,775	2,762	2,080	2,398	2,244
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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG009.000 - Claims Write-Offs
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	1,428	2,520	1,981	2,328	2,244
NSE	0	0	0	0	0
Total	1,428	2,520	1,981	2,328	2,244
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	1,428	0	0.0	0	1-Sided Adj
Explanation: Adjustment to account for historical damage claim write offs						
2021 Total	0	1,428	0	0.0	0	
2022	0	2,520	0	0.0	0	1-Sided Adj
Explanation: Adjustment to account for historical damage claim write offs						
2022 Total	0	2,520	0	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG009.000 - Claims Write-Offs
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	1,981	0	0.0	0	1-Sided Adj
Explanation: Adjustment to account for historical damage claim write offs						
2023 Total	0	1,981	0	0.0	0	
2024	0	2,328	0	0.0	0	1-Sided Adj
Explanation: Adjustment to account for historical damage claim write offs						
2024 Total	0	2,328	0	0.0	0	
2025	0	2,244	0	0.0	0	1-Sided Adj
Explanation: Adjustment to account for historical damage claim write offs						
2025 Total	0	2,244	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG010.000 - OUTSIDE LEGAL

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG010.000 - OUTSIDE LEGAL
Unit Measure: N/A

Activity Description:

Reflects non-labor costs for outside counsel retained for matters that require a level of resources or an area of expertise not available within internal Legal department. In the 2028 forecast, SDG&E reflects the shift of outside legal fees previously borne at Semptra to SDG&E.

Forecast Explanations:

Labor - Base YR Rec

This workpaper includes non-labor only.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Other

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG010.000 - OUTSIDE LEGAL
Unit Measure: N/A

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	9,410	13,092	681	8,657	6,878	6,878	6,878	6,878	6,878	6,878	6,878
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	9,410	13,092	681	8,657	6,878	6,878	6,878	6,878	6,878	6,878	6,878
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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG010.000 - OUTSIDE LEGAL
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	6,878	6,878	6,878	6,878	6,878	6,878	0	0	0	0	0	0	6,878	6,878	6,878	6,878	6,878	6,878
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,878	6,878	6,878	6,878	6,878	6,878	0	0	0	0	0	0	6,878	6,878	6,878	6,878	6,878	6,878
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG010.000 - OUTSIDE LEGAL
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	7,570	11,948	649	8,405	6,878
NSE	0	0	0	0	0
Total	7,570	11,948	649	8,405	6,878
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	7,570	11,948	649	8,405	6,878
NSE	0	0	0	0	0
Total	7,570	11,948	649	8,405	6,878
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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG010.000 - OUTSIDE LEGAL
Unit Measure: N/A

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	1,840	1,144	32	251	0
NSE	0	0	0	0	0
Total	1,840	1,144	32	251	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	9,410	13,092	681	8,657	6,878
NSE	0	0	0	0	0
Total	9,410	13,092	681	8,657	6,878
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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG010.000 - OUTSIDE LEGAL
Unit Measure: N/A

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	7,570	11,948	649	8,405	6,878
NSE	0	0	0	0	0
Total	7,570	11,948	649	8,405	6,878
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	7,570	0	0.0	0	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	7,570	0	0.0	0	
2022	0	11,948	0	0.0	0	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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Workpaper: 1AG010.000 - OUTSIDE LEGAL
Unit Measure: N/A

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	0	11,948	0	0.0	0	
2023	0	649	0	0.0	0	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	649	0	0.0	0	
2024	0	8,405	0	0.0	0	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	8,405	0	0.0	0	
2025	0	6,959	0	0.0	0	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	-80	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to remove FERC related costs.					
2025 Total	0	6,878	0	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Workpaper: 1AG004.000

Summary for Category: C. Customer Pricing and Rates Division

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		3,730	3,935	4,075	4,075	4,075	4,075	4,075
Non-Labor		629	629	629	629	629	629	629
NSE		0	0	0	0	0	0	0
Total		4,359	4,564	4,704	4,704	4,704	4,704	4,704
FTE		26.8	26.8	27.9	27.9	27.9	27.9	27.9

Workpapers belonging to this Category:

1AG004.000 Customer Pricing

Labor	3,730	3,935	4,075	4,075	4,075	4,075	4,075
Non-Labor	629	629	629	629	629	629	629
NSE	0	0	0	0	0	0	0
Total	4,359	4,564	4,704	4,704	4,704	4,704	4,704
FTE	26.8	26.8	27.9	27.9	27.9	27.9	27.9
Unit Measure: FTEs							
Units	27	27	28	28	28	28	28

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG004.000 - Customer Pricing

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
Unit Measure: FTEs

Activity Description:

The Customer Pricing function consists of Electric Rates, Rate Design and Strategy, Electric Load Research and Analysis, and Electric Demand Forecasting. Customer Pricing provides analytical, technical, and policy support for developing and maintaining electric rates. The team designs rates that comply with CPUC and FERC decisions, performs cost-of-service and revenue allocation studies, and prepares rate design proposals for regulatory filings. It also conducts load research and load analysis to support regulatory requirements and develops near-term and long-term electric demand forecasts used in the sales forecast process. These activities support rates that accurately reflect authorized revenue requirements and support transparent, data driven pricing for all customer classes.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,256	3,382	3,531	3,670	3,730	3,935	4,075	4,075	4,075	4,075	4,075
Non-Labor	1,112	801	1,005	762	629	629	629	629	629	629	629
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,368	4,183	4,537	4,431	4,359	4,564	4,704	4,704	4,704	4,704	4,704
FTE	23.6	24.7	26.2	26.4	26.8	26.8	27.9	27.9	27.9	27.9	27.9
Units	24	25	26	26	27	27	28	28	28	28	28

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,730	3,730	3,730	3,730	3,730	3,730	205	345	345	345	345	345	3,935	4,075	4,075	4,075	4,075	4,075
NLbr	629	629	629	629	629	629	0	0	0	0	0	0	629	629	629	629	629	629
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,359	4,359	4,359	4,359	4,359	4,359	205	345	345	345	345	345	4,564	4,704	4,704	4,704	4,704	4,704
FTE	26.8	26.8	26.8	26.8	26.8	26.8	0.0	1.1	1.1	1.1	1.1	1.1	26.8	27.9	27.9	27.9	27.9	27.9
Units	27	27	27	27	27	27	0	1	1	1	1	1	27	28	28	28	28	28

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	205	0	0	205	0.0	0	1-Sided 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	205	0	0	205	0.0	0	
2027	78	0	0	78	0.6	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for the Electric Research team; salaries estimated at 125K. Both positions were occupied 50% of 2025 (base year) and will be filled in July 2026 – meaning 0.5 FTE increase for each role beginning in 2027 and beyond. One backfill is accounted for at 25% O&M.						
2027	58	0	0	58	0.5	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
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:	Accounts for 1 vacancy backfill for Rates team; salary estimated at 125K. Employee left half way through 2025 and will be filled Q2 2026 so 0.5 FTE increase each in 2027 and beyond.						
2027	209	0	0	209	0.0	0	1-Sided 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	345	0	0	345	1.1	1	
2028	78	0	0	78	0.6	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for the Electric Research team; salaries estimated at 125K. Both positions were occupied 50% of 2025 (base year) and will be filled in July 2026 – meaning 0.5 FTE increase for each role beginning in 2027 and beyond. One backfill is accounted for at 25% O&M.						
2028	58	0	0	58	0.5	0	1-Sided Adj
Explanation:	Accounts for 1 vacancy backfill for Rates team; salary estimated at 125K. Employee left half way through 2025 and will be filled Q2 2026 so 0.5 FTE increase each in 2027 and beyond.						
2028	209	0	0	209	0.0	0	1-Sided 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	345	0	0	345	1.1	1	
2029	78	0	0	78	0.6	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for the Electric Research team; salaries estimated at 125K. Both positions were occupied 50% of 2025 (base year) and will be filled in July 2026 – meaning 0.5 FTE increase for each role beginning in 2027 and beyond. One backfill is accounted for at 25% O&M.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
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	58	0	0	58	0.5	0	1-Sided Adj
Explanation:	Accounts for 1 vacancy backfill for Rates team; salary estimated at 125K. Employee left half way through 2025 and will be filled Q2 2026 so 0.5 FTE increase each in 2027 and beyond.						
2029	209	0	0	209	0.0	0	1-Sided 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	345	0	0	345	1.1	1	
2030	78	0	0	78	0.6	1	1-Sided Adj
Explanation:	Accounts for 2 vacancy backfills for the Electric Research team; salaries estimated at 125K. Both positions were occupied 50% of 2025 (base year) and will be filled in July 2026 – meaning 0.5 FTE increase for each role beginning in 2027 and beyond. One backfill is accounted for at 25% O&M.						
2030	58	0	0	58	0.5	0	1-Sided Adj
Explanation:	Accounts for 1 vacancy backfill for Rates team; salary estimated at 125K. Employee left half way through 2025 and will be filled Q2 2026 so 0.5 FTE increase each in 2027 and beyond.						
2030	209	0	0	209	0.0	0	1-Sided 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	345	0	0	345	1.1	1	
2031	78	0	0	78	0.6	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
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: Accounts for 2 vacancy backfills for the Electric Research team; salaries estimated at 125K. Both positions were occupied 50% of 2025 (base year) and will be filled in July 2026 – meaning 0.5 FTE increase for each role beginning in 2027 and beyond. One backfill is accounted for at 25% O&M.							
2031	58	0	0	58	0.5	0	1-Sided Adj
Explanation: Accounts for 1 vacancy backfill for Rates team; salary estimated at 125K. Employee left half way through 2025 and will be filled Q2 2026 so 0.5 FTE increase each in 2027 and beyond.							
2031	209	0	0	209	0.0	0	1-Sided 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	345	0	0	345	1.1	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,415	2,626	2,880	3,115	3,253
Non-Labor	895	731	958	740	629
NSE	0	0	0	0	0
Total	3,310	3,357	3,837	3,854	3,882
FTE	20.1	21.1	22.7	22.9	23.0
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	24	25	26	26	27
Recorded-Adjusted (Nominal \$)					
Labor	2,415	2,626	2,880	3,115	3,253
Non-Labor	895	731	958	740	629
NSE	0	0	0	0	0
Total	3,310	3,357	3,837	3,854	3,882
FTE	20.1	21.2	22.7	22.9	23.0
Units	24	25	26	26	27
Vacation & Sick (Nominal \$)					
Labor	364	383	400	423	476

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
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	364	383	400	423	476
FTE	3.5	3.5	3.5	3.5	3.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	477	374	252	132	0
Non-Labor	217	70	48	22	0
NSE	0	0	0	0	0
Total	695	444	300	154	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	3,256	3,382	3,531	3,670	3,730
Non-Labor	1,112	801	1,005	762	629
NSE	0	0	0	0	0
Total	4,368	4,183	4,537	4,431	4,359
FTE	23.6	24.7	26.2	26.4	26.8
Units	24	25	26	26	27

* 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: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
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	24	25	26	26	27

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	24	1-Sided Adj
Explanation: Adjusting to account for units						
2021 Total	0	0	0	0.0	24	
2022	0	0	0	0.0	25	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	25	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: C. Customer Pricing and Rates Division
Category-Sub: 1. Customer Pricing and Rates Division
Workpaper: 1AG004.000 - Customer Pricing
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	26	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	26	
2024	0	0	0	0.0	26	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	26	
2025	0	0	0	0.0	27	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	27	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Workpaper: 1AG005.000

Summary for Category: D. Regulatory Affairs Division

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		1,401	1,478	1,477	1,477	1,477	1,477	1,477
Non-Labor		344	344	344	344	344	344	344
NSE		0	0	0	0	0	0	0
Total		1,745	1,822	1,821	1,821	1,821	1,821	1,821
FTE		9.5	9.5	9.5	9.5	9.5	9.5	9.5

Workpapers belonging to this Category:

1AG005.000 Regulatory Affairs

Labor	1,401	1,478	1,477	1,477	1,477	1,477	1,477
Non-Labor	344	344	344	344	344	344	344
NSE	0	0	0	0	0	0	0
Total	1,745	1,822	1,821	1,821	1,821	1,821	1,821
FTE	9.5	9.5	9.5	9.5	9.5	9.5	9.5
Unit Measure: FTEs							
Units	10	10	10	10	10	10	10

Note: Totals may include rounding differences.

**Beginning of Workpaper
1AG005.000 - Regulatory Affairs**

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - Regulatory Affairs
Unit Measure: FTEs

Activity Description:

The Regulatory Affairs division includes the Policy & Proceedings and Regulatory Policy & Legislative Analysis departments. The Tariff and Compliance segment of the Policy & Proceedings department oversees and manages the Company's tariff schedules and related compliance, including the coordination submission of required reports, legal requirements, complying with regulatory directives, and responding to regulatory requests. The Regulatory Policy & Legislative Analysis department examines state-level legislative issues in California and provides analyses of potential impacts to the utility's ability to provide affordable and reliable service. The Strategic Planning department is responsible for long-term business strategy and goal setting and analysis, long-term energy system scenario planning, regulatory policy development, and support.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - Regulatory Affairs
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,919	1,992	2,089	1,480	1,401	1,478	1,477	1,477	1,477	1,477	1,477
Non-Labor	1,171	1,014	338	188	344	344	344	344	344	344	344
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,090	3,007	2,427	1,668	1,745	1,822	1,821	1,821	1,821	1,821	1,821
FTE	12.8	13.3	13.8	10.1	9.5	9.5	9.5	9.5	9.5	9.5	9.5
Units	13	13	14	10	10	10	10	10	10	10	10

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - 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	1,401	1,401	1,401	1,401	1,401	1,401	77	76	76	76	76	76	1,478	1,477	1,477	1,477	1,477	1,477
NLbr	344	344	344	344	344	344	0	0	0	0	0	0	344	344	344	344	344	344
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,745	1,745	1,745	1,745	1,745	1,745	77	76	76	76	76	76	1,822	1,821	1,821	1,821	1,821	1,821
FTE	9.5	9.5	9.5	9.5	9.5	9.5	0.0	0.0	0.0	0.0	0.0	0.0	9.5	9.5	9.5	9.5	9.5	9.5
Units	10	10	10	10	10	10	0	0	0	0	0	0	10	10	10	10	10	10

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	0	0	77	0.0	0	1-Sided 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	77	0	0	77	0.0	0	
2027	76	0	0	76	0.0	0	1-Sided 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	76	0	0	76	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - 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
2028	76	0	0	76	0.0	0	1-Sided 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	76	0	0	76	0.0	0	
2029	76	0	0	76	0.0	0	1-Sided 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	76	0	0	76	0.0	0	
2030	76	0	0	76	0.0	0	1-Sided 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	76	0	0	76	0.0	0	
2031	76	0	0	76	0.0	0	1-Sided 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	76	0	0	76	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - Regulatory Affairs
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,209	1,333	1,489	1,043	1,008
Non-Labor	942	926	322	182	344
NSE	0	0	0	0	0
Total	2,151	2,258	1,811	1,225	1,352
FTE	9.9	10.4	10.9	7.7	7.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	214	214	214	214	214
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	214	214	214	214	214
FTE	1.0	1.0	1.0	1.0	1.0
Units	13	13	14	10	10
Recorded-Adjusted (Nominal \$)					
Labor	1,423	1,547	1,703	1,257	1,222
Non-Labor	942	926	322	182	344
NSE	0	0	0	0	0
Total	2,365	2,472	2,025	1,439	1,566
FTE	10.9	11.4	11.9	8.7	8.1
Units	13	13	14	10	10
Vacation & Sick (Nominal \$)					
Labor	214	225	237	171	179

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - 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	214	225	237	171	179
FTE	1.9	1.9	1.9	1.4	1.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	281	220	149	53	0
Non-Labor	229	89	16	5	0
NSE	0	0	0	0	0
Total	510	309	165	59	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,919	1,992	2,089	1,480	1,401
Non-Labor	1,171	1,014	338	188	344
NSE	0	0	0	0	0
Total	3,090	3,007	2,427	1,668	1,745
FTE	12.8	13.3	13.8	10.1	9.5
Units	13	13	14	10	10

* 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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - Regulatory Affairs
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	214	214	214	214	214
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	214	214	214	214	214
FTE	1.0	1.0	1.0	1.0	1.0
Units	13	13	14	10	10

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	214	0	0	1.0	0	CCTR Transf From 2100-3282.000
Explanation: Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.						
2021	0	0	0	0.0	13	1-Sided Adj
Explanation: Adjusting to account for units						
2021 Total	214	0	0	1.0	13	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - Regulatory Affairs
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	214	0	0	1.0	0	CCTR Transf From 2100-3282.000
Explanation:	Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.					
2022	0	0	0	0.0	13	1-Sided Adj
Explanation:	Adjusting to account for units					
2022 Total	214	0	0	1.0	13	
2023	214	0	0	1.0	0	CCTR Transf From 2100-3282.000
Explanation:	Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.					
2023	0	0	0	0.0	14	1-Sided Adj
Explanation:	Adjusting to account for units					
2023 Total	214	0	0	1.0	14	
2024	214	0	0	1.0	0	CCTR Transf From 2100-3282.000
Explanation:	Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.					
2024	0	0	0	0.0	10	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Workpaper: 1AG005.000 - Regulatory Affairs
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjusting to account for units						
2024 Total	214	0	0	1.0	10	
2025	0	0	0	0.0	10	1-Sided Adj
Explanation: Adjusting to account for units						
2025	214	0	0	1.0	0	CCTR Transf From 2100-3282.000
Explanation: Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.						
2025 Total	214	0	0	1.0	10	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Workpaper: 1AG006.000

Summary for Category: E. Enterprise Risk & Compliance Management Division

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		2,880	3,109	3,238	3,238	3,238	3,238	3,238
Non-Labor		2,531	2,522	2,522	2,522	2,522	2,522	2,522
NSE		0	0	0	0	0	0	0
Total		5,411	5,631	5,760	5,760	5,760	5,760	5,760
FTE		18.6	20.2	21.2	21.2	21.2	21.2	21.2

Workpapers belonging to this Category:

1AG006.000 Enterprise Risk & Compliance Management

Labor	2,880	3,109	3,238	3,238	3,238	3,238	3,238
Non-Labor	2,531	2,522	2,522	2,522	2,522	2,522	2,522
NSE	0	0	0	0	0	0	0
Total	5,411	5,631	5,760	5,760	5,760	5,760	5,760
FTE	18.6	20.2	21.2	21.2	21.2	21.2	21.2
Unit Measure: FTEs							
Units	19	20	21	21	21	21	21

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG006.000 - Enterprise Risk & Compliance Management

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & Compliance Management
Unit Measure: FTEs

Activity Description:

The Enterprise Risk & Compliance Management Division (ER&CM), led by the VP - Chief Risk & Compliance Officer, includes Enterprise Risk Management, Compliance & Integrity, Quantitative Risk Management, and Energy Risk Management. The division is responsible for developing and applying risk management and compliance frameworks that help SDG&E identify, prioritize, and manage enterprise, operational, and market risks.

ER&CM integrates risk analysis into asset management and investment decision making to support SDG&E's safety culture and oversees compliance programs that promote adherence to legal, regulatory, and Company requirements, including Affiliate Compliance regulations and compliance with accounting requirements. The division also manages risks associated with Energy Procurement, including identifying, managing, monitoring, and reporting on market, credit, financial, and operational risks.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & Compliance Management
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,826	3,107	2,983	2,983	2,880	3,109	3,238	3,238	3,238	3,238	3,238
Non-Labor	3,203	3,871	2,527	2,347	2,531	2,522	2,522	2,522	2,522	2,522	2,522
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,029	6,977	5,510	5,330	5,410	5,631	5,760	5,760	5,760	5,760	5,760
FTE	18.4	20.2	19.9	19.9	18.6	20.2	21.2	21.2	21.2	21.2	21.2
Units	18	20	20	20	19	20	21	21	21	21	21

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & 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	2,880	2,880	2,880	2,880	2,880	2,880	229	358	358	358	358	358	3,109	3,238	3,238	3,238	3,238	3,238
NLbr	2,531	2,531	2,531	2,531	2,531	2,531	-9	-9	-9	-9	-9	-9	2,522	2,522	2,522	2,522	2,522	2,522
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,411	5,411	5,411	5,411	5,411	5,411	220	349	349	349	349	349	5,631	5,760	5,760	5,760	5,760	5,760
FTE	18.6	18.6	18.6	18.6	18.6	18.6	1.6	2.6	2.6	2.6	2.6	2.6	20.2	21.2	21.2	21.2	21.2	21.2
Units	19	19	19	19	19	19	1	2	2	2	2	2	20	21	21	21	21	21

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	125	0	0	125	1.0	1	1-Sided Adj
Explanation:	Accounts for 2 incremental FTEs (for RMAR regulatory requirements and Enterprise Risk Management) - salaries estimated at 125K. To be filled in Q3 2026.						
2026	188	0	0	188	1.5	1	1-Sided Adj
Explanation:	Accounts for 1.5 incremental FTEs (compliance advisors) starting Q1 2026 - salary estimated at 125K.						
2026	-246	-9	0	-255	-0.9	-1	1-Sided Adj
Explanation:	Accounts for 2 compliance advisor backfills starting Q1 2026 - salary estimated at 125K. 50% of one compliance advisor is reflected in base year, therefore only requesting 1.5 FTEs.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & 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
2026	162	0	0	162	0.0	0	1-Sided 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	229	-9	0	220	1.6	1	
2027	250	0	0	250	2.0	2	1-Sided Adj
Explanation:	Accounts for 2 incremental FTEs (for RMAR regulatory requirements and Enterprise Risk Management) - salaries estimated at 125K. To be filled in Q3 2026.						
2027	188	0	0	188	1.5	1	1-Sided Adj
Explanation:	Accounts for 2 compliance advisor backfills starting Q1 2026 - salary estimated at 125K. 50% of one compliance advisor is reflected in base year, therefore only requesting 1.5 FTEs.						
2027	-246	-9	0	-255	-0.9	-1	1-Sided Adj
Explanation:	Remove forecasted costs for VP of Risk & Compliance. New VP will reside in a shared SCG Workpaper						
2027	166	0	0	166	0.0	0	1-Sided 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	358	-9	0	349	2.6	2	
2028	250	0	0	250	2.0	2	1-Sided Adj
Explanation:	Accounts for 2 incremental FTEs (for RMAR regulatory requirements and Enterprise Risk Management) - salaries estimated at 125K. To be filled in Q3 2026.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & 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
2028	188	0	0	188	1.5	1	1-Sided Adj
Explanation:	Accounts for 2 compliance advisor backfills starting Q1 2026 - salary estimated at 125K. 50% of one compliance advisor is reflected in base year, therefore only requesting 1.5 FTEs.						
2028	-246	-9	0	-255	-0.9	-1	1-Sided Adj
Explanation:	Remove forecasted costs for VP of Risk & Compliance. New VP will reside in a shared SCG Workpaper						
2028	166	0	0	166	0.0	0	1-Sided 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	358	-9	0	349	2.6	2	
2029	250	0	0	250	2.0	2	1-Sided Adj
Explanation:	Accounts for 2 incremental FTEs (for RMAR regulatory requirements and Enterprise Risk Management) - salaries estimated at 125K. To be filled in Q3 2026.						
2029	188	0	0	188	1.5	1	1-Sided Adj
Explanation:	Accounts for 2 compliance advisor backfills starting Q1 2026 - salary estimated at 125K. 50% of one compliance advisor is reflected in base year, therefore only requesting 1.5 FTEs.						
2029	-246	-9	0	-255	-0.9	-1	1-Sided Adj
Explanation:	Remove forecasted costs for VP of Risk & Compliance. New VP will reside in a shared SCG Workpaper						
2029	166	0	0	166	0.0	0	1-Sided 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: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & 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
2029 Total	358	-9	0	349	2.6	2	
2030	250	0	0	250	2.0	2	1-Sided Adj
Explanation:	Accounts for 2 incremental FTEs (for RMAR regulatory requirements and Enterprise Risk Management) - salaries estimated at 125K. To be filled in Q3 2026.						
2030	188	0	0	188	1.5	1	1-Sided Adj
Explanation:	Accounts for 2 compliance advisor backfills starting Q1 2026 - salary estimated at 125K. 50% of one compliance advisor is reflected in base year, therefore only requesting 1.5 FTEs.						
2030	-246	-9	0	-255	-0.9	-1	1-Sided Adj
Explanation:	Remove forecasted costs for VP of Risk & Compliance. New VP will reside in a shared SCG Workpaper						
2030	166	0	0	166	0.0	0	1-Sided 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	358	-9	0	349	2.6	2	
2031	250	0	0	250	2.0	2	1-Sided Adj
Explanation:	Accounts for 2 incremental FTEs (for RMAR regulatory requirements and Enterprise Risk Management) - salaries estimated at 125K. To be filled in Q3 2026.						
2031	188	0	0	188	1.5	1	1-Sided Adj
Explanation:	Accounts for 2 compliance advisor backfills starting Q1 2026 - salary estimated at 125K. 50% of one compliance advisor is reflected in base year, therefore only requesting 1.5 FTEs.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & 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	-246	-9	0	-255	-0.9	-1	1-Sided Adj
Explanation: Remove forecasted costs for VP of Risk & Compliance. New VP will reside in a shared SCG Workpaper							
2031	166	0	0	166	0.0	0	1-Sided 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	358	-9	0	349	2.6	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & Compliance Management
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,096	2,412	2,435	2,532	2,512
Non-Labor	2,577	3,532	2,407	2,279	2,531
NSE	0	0	0	0	0
Total	4,673	5,944	4,842	4,811	5,043
FTE	15.7	17.3	17.3	17.2	16.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-2	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-2	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	18	20	20	20	19
Recorded-Adjusted (Nominal \$)					
Labor	2,096	2,412	2,432	2,532	2,512
Non-Labor	2,577	3,532	2,407	2,279	2,531
NSE	0	0	0	0	0
Total	4,673	5,944	4,840	4,811	5,043
FTE	15.7	17.3	17.2	17.2	16.0
Units	18	20	20	20	19
Vacation & Sick (Nominal \$)					
Labor	316	351	338	344	368

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & 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	316	351	338	344	368
FTE	2.7	2.9	2.7	2.7	2.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	414	343	213	107	0
Non-Labor	626	338	120	68	0
NSE	0	0	0	0	0
Total	1,041	682	333	176	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,826	3,107	2,983	2,983	2,880
Non-Labor	3,203	3,871	2,527	2,347	2,531
NSE	0	0	0	0	0
Total	6,029	6,977	5,510	5,330	5,410
FTE	18.4	20.2	19.9	19.9	18.6
Units	18	20	20	20	19

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & Compliance Management
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-2	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-2	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	18	20	20	20	19

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	18	1-Sided Adj
Explanation: Adjusting to account for units						
2021 Total	0	0	0	0.0	18	
2022	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	20	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: E. Enterprise Risk & Compliance Management Division
Category-Sub: 1. Risk Management Division
Workpaper: 1AG006.000 - Enterprise Risk & Compliance Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-2	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	-2	0	0	0.0	20	
2024	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	20	
2025	0	0	0	0.0	19	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	19	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Workpaper: 1AG007.000

Summary for Category: F. Executive Offices

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		225	237	237	237	237	237	237
Non-Labor		115	115	115	115	115	115	115
NSE		0	0	0	0	0	0	0
Total		340	352	352	352	352	352	352
FTE		1.7	1.7	1.7	1.7	1.7	1.7	1.7

Workpapers belonging to this Category:

1AG007.000 Executive Officers

Labor	225	237	237	237	237	237	237
Non-Labor	115	115	115	115	115	115	115
NSE	0	0	0	0	0	0	0
Total	340	352	352	352	352	352	352
FTE	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Unit Measure: FTEs							
Units	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

**Beginning of Workpaper
1AG007.000 - Executive Officers**

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
Unit Measure: FTEs

Activity Description:

Executive Officers, comprised of the Chief Executive Officer (CEO), Chief Operating Officer (COO), and the President, provide overall leadership, strategic direction, and governance for SDG&E. These officers set the Company's mission, vision, and values while overseeing corporate strategy, safety, risk management, and regulatory alignment. They support organizational accountability for operational, financial, and compliance performance. Costs include allowable labor and support-related non-labor expenses, while officer compensation is excluded pursuant to CPUC Resolution E-4963 and Public Utilities Code Section 706 (as modified by SB 901).

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future funding requirements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	224	217	222	215	225	237	237	237	237	237	237
Non-Labor	382	237	311	500	115	115	115	115	115	115	115
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	606	455	532	716	340	352	352	352	352	352	352
FTE	2.7	1.9	2.1	1.9	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Units	3	2	2	2	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
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	225	225	225	225	225	225	12	12	12	12	12	12	237	237	237	237	237	237
NLbr	115	115	115	115	115	115	0	0	0	0	0	0	115	115	115	115	115	115
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	340	340	340	340	340	340	12	12	12	12	12	12	352	352	352	352	352	352
FTE	1.7	1.7	1.7	1.7	1.7	1.7	0.0	0.0	0.0	0.0	0.0	0.0	1.7	1.7	1.7	1.7	1.7	1.7
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	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	12	0	0	12	0.0	0	
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	12	0	0	12	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
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	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	12	0	0	12	0.0	0	
2029	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	12	0	0	12	0.0	0	
2030	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	12	0	0	12	0.0	0	
2031	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	12	0	0	12	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	107	170	181	199	189
Non-Labor	1,251	1,048	1,137	488	4,868
NSE	0	0	0	0	0
Total	1,359	1,218	1,318	687	5,057
FTE	2.0	1.7	1.8	1.7	1.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	59	-2	0	-17	7
Non-Labor	-944	-831	-842	-2	-4,753
NSE	0	0	0	0	0
Total	-885	-833	-842	-19	-4,746
FTE	0.3	-0.1	0.0	-0.1	0.0
Units	3	2	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	166	169	181	183	196
Non-Labor	307	217	296	486	115
NSE	0	0	0	0	0
Total	473	385	477	668	311
FTE	2.3	1.6	1.8	1.6	1.5
Units	3	2	2	2	2
Vacation & Sick (Nominal \$)					
Labor	25	25	25	25	29

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
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	25	25	25	25	29
FTE	0.4	0.3	0.3	0.3	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	33	24	16	8	0
Non-Labor	75	21	15	15	0
NSE	0	0	0	0	0
Total	108	45	31	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	224	217	222	215	225
Non-Labor	382	237	311	500	115
NSE	0	0	0	0	0
Total	606	455	532	716	340
FTE	2.7	1.9	2.1	1.9	1.7
Units	3	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: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	59	-2	0	-17	7
Non-Labor	-944	-831	-842	-2	-4,753
NSE	0	0	0	0	0
Total	-885	-833	-842	-19	-4,746
FTE	0.3	-0.1	0.0	-0.1	0.0
Units	3	2	2	2	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	59	-152	0	0.3	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2021	0	0	0	0.0	3	1-Sided Adj
Explanation:	Adjusting to account for units					
2021	0	-792	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Removing EEI dues to align with guidance related to AB 1167						
2021 Total	59	-944	0	0.3	3	
2022	-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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2022	0	-831	0	0.0	0	1-Sided Adj
Explanation: Removing EEI dues to align with guidance related to AB 1167						
2022 Total	-2	-831	0	-0.1	2	
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2023	0	-842	0	0.0	0	1-Sided Adj
Explanation: Removing EEI dues to align with guidance related to AB 1167						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	-842	0	0.0	2	
2024	-17	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2024	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2024	0	0	0	0.0	2	1-Sided Adj
Explanation:	Adjusting to account for units					
2024 Total	-17	-2	0	-0.1	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation:	Adjusting to account for units					
2025	0	-1,300	0	0.0	0	1-Sided Adj
Explanation:	Removing contractor costs as one-time non recurring costs related to risk modeling for SB884.					

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-9	2	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2025	17	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 SDG&E, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).					
2025	0	-1,784	0	0.0	0	CCTR Transf To 2100-0166.558
Explanation:	Transfer costs to Workpaper 1WM007.558 related to contractor expenses for SB884.					
2025	0	-1,620	0	0.0	0	1-Sided Adj
Explanation:	Removing EEI dues to align with guidance related to AB 1167					
2025	0	-25	0	0.0	0	1-Sided Adj
Explanation:	Removing Dow Jones CEO dues to align with guidance related to AB 1167					
2025	0	-26	0	0.0	0	1-Sided Adj
Explanation:	Removing Association of Edison dues to align with guidance related to AB 1167					

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: F. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1AG007.000 - Executive Officers
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	7	-4,753	0	0.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian

Summary of Shared Services Workpapers:

		In 2025 \$ (000) Incurred Costs					
		Adjusted-Recorded	Adjusted-Forecast				
Description	2025	2026	2027	2028	2029	2030	2031
A. Accounting and Finance Division	3,657	3,521	3,490	3,490	3,490	3,490	3,490
B. Legal Division	0	1,044	1,042	1,042	1,042	1,042	1,042
D. Regulatory Affairs Division	6,661	7,617	7,660	7,660	7,660	7,660	7,660
Total	10,318	12,182	12,192	12,192	12,192	12,192	12,192

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Cost Center: VARIOUS

Summary for Category: A. Accounting and Finance Division

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		2,518	2,332	2,301	2,301	2,301	2,301	2,301
Non-Labor		1,140	1,190	1,190	1,190	1,190	1,190	1,190
NSE		0	0	0	0	0	0	0
Total		3,658	3,522	3,491	3,491	3,491	3,491	3,491
FTE		18.8	15.1	14.8	14.8	14.8	14.8	14.8

Cost Centers belonging to this Category:

2100-3050.000 ASSISTANT CONTROLLER

Labor	298	314	314	314	314	314	314
Non-Labor	8	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0
Total	306	322	322	322	322	322	322
FTE	1.4	1.4	1.4	1.4	1.4	1.4	1.4

Unit Measure: FTEs

Units	1	1	1	1	1	1	1
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2100-3058.000 ACCOUNTS PAYABLE - SDGE

Labor	864	587	557	557	557	557	557
Non-Labor	178	178	178	178	178	178	178
NSE	0	0	0	0	0	0	0
Total	1,042	765	735	735	735	735	735
FTE	8.2	4.5	4.2	4.2	4.2	4.2	4.2

Unit Measure: FTEs

Units	8	4	4	4	4	4	4
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Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-4080.000 FINANCIAL PLANNING SYSTEMS							
Labor	387	408	408	408	408	408	408
Non-Labor	659	659	659	659	659	659	659
NSE	0	0	0	0	0	0	0
Total	1,046	1,067	1,067	1,067	1,067	1,067	1,067
FTE	2.9	2.9	2.9	2.9	2.9	2.9	2.9
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3
2100-4264.000 SDGE & SCG SVP CFO							
Labor	49	52	52	52	52	52	52
Non-Labor	0	50	50	50	50	50	50
NSE	0	0	0	0	0	0	0
Total	49	102	102	102	102	102	102
FTE	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1
2100-8963.001 Bank Reconciliation & Escheatment							
Labor	920	971	970	970	970	970	970
Non-Labor	295	295	295	295	295	295	295
NSE	0	0	0	0	0	0	0
Total	1,215	1,266	1,265	1,265	1,265	1,265	1,265
FTE	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3050.000 - ASSISTANT CONTROLLER

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
Unit Measure: FTEs

Activity Description:

The Assistant Controller oversees all accounting functions for SDG&E including overseeing and providing guidance to the Accounting Operations , Financial Accounting, Regulatory Reporting, Regulatory Accounts, and Accounting Research & Business Controls groups. Responsibilities include timely and accurate financial statements, compliance with various regulatory bodies (SEC, CPUC, FERC), SOX program management, and coordination of audits. The role also supports combined IT general controls testing as a shared service where applicable . This governance provides consistent accounting treatment across the enterprise so that regulatory accounting and financial reporting remain accurate, compliant, and decision-useful for management and stakeholders.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	338	391	365	344	298	314	314	314	314	314	314
Non-Labor	9	21	31	13	8	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	347	411	396	358	305	322	322	322	322	322	322
FTE	2.0	1.7	2.2	2.1	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Units	2	2	2	2	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
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.	298	8	0	306	1.4	1
Total Incurred	298	8	0	306	1.4	1
% Allocation						
Retained	98.00%	98.00%				
SEU	0.00%	0.00%				
CORP	2.00%	2.00%				
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.	314	8	0	322	1.4	1
Total Incurred	314	8	0	322	1.4	1
% Allocation						
Retained	98.00%	98.00%				
SEU	0.00%	0.00%				
CORP	2.00%	2.00%				
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.	314	8	0	322	1.4	1
Total Incurred	314	8	0	322	1.4	1
% Allocation						
Retained	98.00%	98.00%				
SEU	0.00%	0.00%				
CORP	2.00%	2.00%				
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.	314	8	0	322	1.4	1
Total Incurred	314	8	0	322	1.4	1
% Allocation						
Retained	98.00%	98.00%				
SEU	0.00%	0.00%				
CORP	2.00%	2.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
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.	314	8	0	322	1.4	1
Total Incurred	314	8	0	322	1.4	1
% Allocation						
Retained	98.00%	98.00%				
SEU	0.00%	0.00%				
CORP	2.00%	2.00%				
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.	314	8	0	322	1.4	1
Total Incurred	314	8	0	322	1.4	1
% Allocation						
Retained	98.00%	98.00%				
SEU	0.00%	0.00%				
CORP	2.00%	2.00%				
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.	314	8	0	322	1.4	1
Total Incurred	314	8	0	322	1.4	1
% Allocation						
Retained	98.00%	98.00%				
SEU	0.00%	0.00%				
CORP	2.00%	2.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 98% SDGE; 2% Corp

Cost Center Allocation Percentage for 2026

Costs are shared 98% SDGE; 2% Corp

Cost Center Allocation Percentage for 2027

Costs are shared 98% SDGE; 2% Corp

Cost Center Allocation Percentage for 2028

Costs are shared 98% SDGE; 2% Corp

Cost Center Allocation Percentage for 2029

Costs are shared 98% SDGE; 2% Corp

Cost Center Allocation Percentage for 2030

Costs are shared 98% SDGE; 2% Corp

Cost Center Allocation Percentage for 2031

Costs are shared 98% SDGE; 2% Corp

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
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	298	298	298	298	298	298	16	16	16	16	16	16	314	314	314	314	314	314
NLbr	8	8	8	8	8	8	0	0	0	0	0	0	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	305	305	305	305	305	305	16	16	16	16	16	16	321	321	321	321	321	321
FTE	1.4	1.4	1.4	1.4	1.4	1.4	0.0	0.0	0.0	0.0	0.0	0.0	1.4	1.4	1.4	1.4	1.4	1.4
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	16	0	0	16	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	16	0	0	16	0.0	0	
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	16	0	0	16	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
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	16	0	0	16	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	16	0	0	16	0.0	0	
2029	16	0	0	16	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	16	0	0	16	0.0	0	
2030	16	0	0	16	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	16	0	0	16	0.0	0	
2031	16	0	0	16	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	16	0	0	16	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	251	307	301	295	260
Non-Labor	8	18	29	13	8
NSE	0	0	0	0	0
Total	258	325	330	308	267
FTE	1.7	1.5	1.9	1.8	1.2
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	2	2	2	2	1
Recorded-Adjusted (Nominal \$)					
Labor	251	307	301	295	260
Non-Labor	8	18	29	13	8
NSE	0	0	0	0	0
Total	258	325	330	308	267
FTE	1.7	1.5	1.9	1.8	1.2
Units	2	2	2	2	1
Vacation & Sick (Nominal \$)					
Labor	38	45	42	40	38

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
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	38	45	42	40	38
FTE	0.3	0.2	0.3	0.3	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	50	39	22	10	0
Non-Labor	1	2	2	0	0
NSE	0	0	0	0	0
Total	51	41	24	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	338	391	365	344	298
Non-Labor	9	21	31	13	8
NSE	0	0	0	0	0
Total	347	411	396	358	305
FTE	2.0	1.7	2.2	2.1	1.4
Units	2	2	2	2	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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-0.061
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-0.061
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	1

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: Adjusting to account for units						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3050.000 - ASSISTANT CONTROLLER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	2	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjusting to account for units						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to account for BTL activity						
2025 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3058.000 - ACCOUNTS PAYABLE - SDGE

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
Unit Measure: FTEs

Activity Description:

Accounts Payable processes and accounts for all vendor invoices and employee expense reimbursements, verifies approvals against purchasing controls, and maintains the vendor master consistent with cybersecurity and tax documentation requirements. The team manages the AP helpdesk, conducts SOX control testing and monthly accruals, and completes IRS Forms 1099/1042. It delivers company-wide training on invoice review and payment controls and supports timely financial/regulatory reporting through accurate period-end accruals. Work is performed through a combination of in-house oversight and contingent resources, with SDG&E staff performing daily audits and SOX testing.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,121	1,121	925	795	864	587	557	557	557	557	557
Non-Labor	167	113	374	340	178	178	178	178	178	178	178
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,289	1,233	1,299	1,135	1,042	765	735	735	735	735	735
FTE	10.8	11.2	8.9	7.1	8.2	4.5	4.2	4.2	4.2	4.2	4.2
Units	11	11	9	7	8	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
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.	864	178	0	1,042	8.2	8
Total Incurred	864	178	0	1,042	8.2	8
% Allocation						
Retained	95.38%	95.38%				
SEU	0.00%	0.00%				
CORP	4.62%	4.62%				
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.	557	178	0	735	4.2	4
Total Incurred	557	178	0	735	4.2	4
% Allocation						
Retained	95.38%	95.38%				
SEU	0.00%	0.00%				
CORP	4.62%	4.62%				
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.	587	178	0	765	4.5	4
Total Incurred	587	178	0	765	4.5	4
% Allocation						
Retained	95.38%	95.38%				
SEU	0.00%	0.00%				
CORP	4.62%	4.62%				
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.	557	178	0	735	4.2	4
Total Incurred	557	178	0	735	4.2	4
% Allocation						
Retained	95.38%	95.38%				
SEU	0.00%	0.00%				
CORP	4.62%	4.62%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
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.	557	178	0	735	4.2	4
Total Incurred	557	178	0	735	4.2	4
% Allocation						
Retained	95.38%	95.38%				
SEU	0.00%	0.00%				
CORP	4.62%	4.62%				
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.	557	178	0	735	4.2	4
Total Incurred	557	178	0	735	4.2	4
% Allocation						
Retained	95.38%	95.38%				
SEU	0.00%	0.00%				
CORP	4.62%	4.62%				
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.	557	178	0	735	4.2	4
Total Incurred	557	178	0	735	4.2	4
% Allocation						
Retained	95.38%	95.38%				
SEU	0.00%	0.00%				
CORP	4.62%	4.62%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 95.38% SDGE; 4.62% Corp

Cost Center Allocation Percentage for 2026

Costs are shared 95.38% SDGE; 4.62% Corp

Cost Center Allocation Percentage for 2027

Costs are shared 95.38% SDGE; 4.62% Corp

Cost Center Allocation Percentage for 2028

Costs are shared 95.38% SDGE; 4.62% Corp

Cost Center Allocation Percentage for 2029

Costs are shared 95.38% SDGE; 4.62% Corp

Cost Center Allocation Percentage for 2030

Costs are shared 95.38% SDGE; 4.62% Corp

Cost Center Allocation Percentage for 2031

Costs are shared 95.38% SDGE; 4.62% Corp

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
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	864	864	864	864	864	864	-277	-307	-307	-307	-307	-307	587	557	557	557	557	557
NLbr	178	178	178	178	178	178	0	0	0	0	0	0	178	178	178	178	178	178
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,042	1,042	1,042	1,042	1,042	1,042	-277	-307	-307	-307	-307	-307	765	735	735	735	735	735
FTE	8.2	8.2	8.2	8.2	8.2	8.2	-3.7	-4.0	-4.0	-4.0	-4.0	-4.0	4.5	4.2	4.2	4.2	4.2	4.2
Units	8	8	8	8	8	8	-4	-4	-4	-4	-4	-4	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	-308	0	0	-308	-3.7	-4	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in workpaper 1AG000						
2026	31	0	0	31	0.0	0	1-Sided 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	-277	0	0	-277	-3.7	-4	
2027	-336	0	0	-336	-4.0	-4	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
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:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in workpaper 1AG000						
2027	29	0	0	29	0.0	0	1-Sided 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	-307	0	0	-307	-4.0	-4	
2028	-336	0	0	-336	-4.0	-4	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in workpaper 1AG000						
2028	29	0	0	29	0.0	0	1-Sided 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	-307	0	0	-307	-4.0	-4	
2029	-336	0	0	-336	-4.0	-4	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in workpaper 1AG000						
2029	29	0	0	29	0.0	0	1-Sided 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	-307	0	0	-307	-4.0	-4	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
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	-336	0	0	-336	-4.0	-4	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in workpaper 1AG000						
2030	29	0	0	29	0.0	0	1-Sided 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	-307	0	0	-307	-4.0	-4	
2031	-336	0	0	-336	-4.0	-4	1-Sided Adj
Explanation:	Reduce labor expenses to reflect updated staffing needs for outsourced personnel . Offsetting non-labor reflected in workpaper 1AG000						
2031	29	0	0	29	0.0	0	1-Sided 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	-307	0	0	-307	-4.0	-4	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	832	880	763	680	753
Non-Labor	143	101	351	330	178
NSE	0	0	0	0	0
Total	974	981	1,114	1,010	931
FTE	9.2	9.6	7.7	6.2	7.0
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	11	11	9	7	8
Recorded-Adjusted (Nominal \$)					
Labor	832	880	763	680	753
Non-Labor	143	101	351	330	178
NSE	0	0	0	0	0
Total	974	981	1,114	1,010	931
FTE	9.2	9.6	7.7	6.2	7.0
Units	11	11	9	7	8
Vacation & Sick (Nominal \$)					
Labor	125	128	106	92	110

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
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	125	128	106	92	110
FTE	1.6	1.6	1.2	0.9	1.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	165	113	56	23	0
Non-Labor	25	11	23	10	0
NSE	0	0	0	0	0
Total	189	124	79	33	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,121	1,121	925	795	864
Non-Labor	167	113	374	340	178
NSE	0	0	0	0	0
Total	1,289	1,233	1,299	1,135	1,042
FTE	10.8	11.2	8.9	7.1	8.2
Units	11	11	9	7	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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
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	11	11	9	7	8

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: Adjusting to account for units						
2021	0	0	0	0.0	10	1-Sided Adj
Explanation: Adjusting to account for units						
2021 Total	0	0	0	0.0	11	
2022	0	0	0	0.0	11	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-3058.000 - ACCOUNTS PAYABLE - SDGE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjusting to account for units						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	11	
2023	0	0	0	0.0	9	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	9	
2024	0	0	0	0.0	7	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	7	
2025	0	0	0	0.0	8	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	8	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4080.000 - FINANCIAL PLANNING SYSTEMS

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
Unit Measure: FTEs

Activity Description:

Financial Planning Systems provides full application lifecycle support for the platforms used to build O&M and capital plans and prepare analysis for variance to actuals (including the shared capital planning tool for SDG&E and SoCalGas). Activities include system administration, enhancements, reporting and dashboard development, data governance/validation, user provisioning, training, licensing, and vendor management. The team partners with Business Planning and Financial & Strategic Analysis to support accurate, timely plan data for internal management and for regulatory filings and accountability reports. It also supports SOX control testing around financial systems

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	408	400	401	400	387	408	408	408	408	408	408
Non-Labor	459	567	494	562	659	659	659	659	659	659	659
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	866	967	895	962	1,046	1,067	1,067	1,067	1,067	1,067	1,067
FTE	3.2	3.1	3.0	3.0	2.9	2.9	2.9	2.9	2.9	2.9	2.9
Units	3	3	3	3	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
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.	387	659	0	1,046	2.9	3
Total Incurred	387	659	0	1,046	2.9	3
% 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.	408	659	0	1,067	2.9	3
Total Incurred	408	659	0	1,067	2.9	3
% 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.	408	659	0	1,067	2.9	3
Total Incurred	408	659	0	1,067	2.9	3
% 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.	408	659	0	1,067	2.9	3
Total Incurred	408	659	0	1,067	2.9	3
% 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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
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.	408	659	0	1,067	2.9	3
Total Incurred	408	659	0	1,067	2.9	3
% 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.	408	659	0	1,067	2.9	3
Total Incurred	408	659	0	1,067	2.9	3
% 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.	408	659	0	1,067	2.9	3
Total Incurred	408	659	0	1,067	2.9	3
% 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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 50% SDGE; 50% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
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	387	387	387	387	387	387	21	21	21	21	21	21	408	408	408	408	408	408
NLbr	659	659	659	659	659	659	0	0	0	0	0	0	659	659	659	659	659	659
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,046	1,046	1,046	1,046	1,046	1,046	21	21	21	21	21	21	1,067	1,067	1,067	1,067	1,067	1,067
FTE	2.9	2.9	2.9	2.9	2.9	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9	2.9	2.9	2.9	2.9	2.9
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	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.						
2026 Total	21	0	0	21	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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	302	314	331	342	338
Non-Labor	391	510	464	546	659
NSE	0	0	0	0	0
Total	694	824	795	888	997
FTE	2.7	2.7	2.6	2.6	2.5
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	3	3	3	3	3
Recorded-Adjusted (Nominal \$)					
Labor	302	314	331	342	338
Non-Labor	391	510	464	546	659
NSE	0	0	0	0	0
Total	694	824	795	888	997
FTE	2.7	2.7	2.6	2.6	2.5
Units	3	3	3	3	3
Vacation & Sick (Nominal \$)					
Labor	46	46	46	46	49

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
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	46	46	46	46	49
FTE	0.5	0.4	0.4	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	60	40	24	12	0
Non-Labor	67	57	30	16	0
NSE	0	0	0	0	0
Total	127	97	54	28	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	408	400	401	400	387
Non-Labor	459	567	494	562	659
NSE	0	0	0	0	0
Total	866	967	895	962	1,046
FTE	3.2	3.1	3.0	3.0	2.9
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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
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	3	3	3

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: Adjusting to account for units						
2021 Total	0	0	0	0.0	3	
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4080.000 - FINANCIAL PLANNING SYSTEMS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	3	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	3	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4264.000 - SDGE & SCG SVP CFO

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Activity Description:

The Senior Vice President & Chief Financial Officer (SVP & CFO) provides executive leadership and oversight for the Company's financial management functions, including accounting, financial reporting, financial planning and analysis, budgeting, treasury, internal controls, and financial risk management. The SVP & CFO is responsible for establishing the Company's financial strategy, policies, and governance frameworks to support safe, reliable utility operations and long-term financial stability. Key activities include oversight of financial forecasting and capital planning; evaluation of financial performance and risks; coordination of financing activities and liquidity management; and executive review of regulatory, operational, and investment decisions with financial implications. The SVP & CFO works closely with executive management, regulatory, operational, and corporate stakeholders to support compliance with GAAP, SOX, CPUC, FERC, and other applicable requirements, while promoting prudent cost management, transparency, and sound financial decision-making in support of customers and shareholders.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	47	47	49	50	49	52	52	52	52	52	52
Non-Labor	0	0	0	0	0	50	50	50	50	50	50
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	47	47	49	50	49	102	102	102	102	102	102
FTE	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
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.	49	0	0	49	0.5	1
Total Incurred	49	0	0	49	0.5	1
% Allocation						
Retained	43.98%	43.98%				
SEU	54.42%	54.42%				
CORP	1.60%	1.60%				
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.	52	50	0	102	0.5	1
Total Incurred	52	50	0	102	0.5	1
% Allocation						
Retained	43.98%	43.98%				
SEU	54.42%	54.42%				
CORP	1.60%	1.60%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	52	50	0	102	0.5	1
	52	50	0	102	0.5	1
% Allocation						
	43.98%	43.98%				
	54.42%	54.42%				
	1.60%	1.60%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	52	50	0	102	0.5	1
	52	50	0	102	0.5	1
% Allocation						
	43.98%	43.98%				
	54.42%	54.42%				
	1.60%	1.60%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
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.	52	50	0	102	0.5	1
Total Incurred	52	50	0	102	0.5	1
% Allocation						
Retained	43.98%	43.98%				
SEU	54.42%	54.42%				
CORP	1.60%	1.60%				
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.	52	50	0	102	0.5	1
Total Incurred	52	50	0	102	0.5	1
% Allocation						
Retained	43.98%	43.98%				
SEU	54.42%	54.42%				
CORP	1.60%	1.60%				
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.	52	50	0	102	0.5	1
Total Incurred	52	50	0	102	0.5	1
% Allocation						
Retained	43.98%	43.98%				
SEU	54.42%	54.42%				
CORP	1.60%	1.60%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 44% SDGE; 54% SCG 2% CORP

Cost Center Allocation Percentage for 2026

Costs are shared 44% SDGE; 54% SCG 2% CORP

Cost Center Allocation Percentage for 2027

Costs are shared 44% SDGE; 54% SCG 2% CORP

Cost Center Allocation Percentage for 2028

Costs are shared 44% SDGE; 54% SCG 2% CORP

Cost Center Allocation Percentage for 2029

Costs are shared 44% SDGE; 54% SCG 2% CORP

Cost Center Allocation Percentage for 2030

Costs are shared 44% SDGE; 54% SCG 2% CORP

Cost Center Allocation Percentage for 2031

Costs are shared 44% SDGE; 54% SCG 2% CORP

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	49	49	49	49	49	49	3	3	3	3	3	3	52	52	52	52	52	52
NLbr	0	0	0	0	0	0	50	50	50	50	50	50	50	50	50	50	50	50
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	49	49	49	49	49	49	53	53	53	53	53	53	102	102	102	102	102	102
FTE	0.5	0.5	0.5	0.5	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.5	0.5	0.5	0.5
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	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	New VP & Controller position created starting Jan 2026. Executive Salary subject to SB901.						
2026	3	0	0	3	0.0	0	1-Sided 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	3	50	0	53	0.0	0	
2027	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	New VP & Controller position created starting Jan 2026. Executive Salary subject to SB901.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	3	0	0	3	0.0	0	1-Sided 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	3	50	0	53	0.0	0	
2028	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	New VP & Controller position created starting Jan 2026. Executive Salary subject to SB901.						
2028	3	0	0	3	0.0	0	1-Sided 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	3	50	0	53	0.0	0	
2029	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	New VP & Controller position created starting Jan 2026. Executive Salary subject to SB901.						
2029	3	0	0	3	0.0	0	1-Sided 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	3	50	0	53	0.0	0	
2030	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	New VP & Controller position created starting Jan 2026. Executive Salary subject to SB901.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	3	0	0	3	0.0	0	1-Sided 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	3	50	0	53	0.0	0	
2031	0	50	0	50	0.0	0	1-Sided Adj
Explanation: New VP & Controller position created starting Jan 2026. Executive Salary subject to SB901.							
2031	3	0	0	3	0.0	0	1-Sided 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	3	50	0	53	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
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	35	37	40	43	43
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	35	37	40	43	43
FTE	0.5	0.5	0.5	0.5	0.4
Units	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	35	37	40	43	43
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	35	37	40	43	43
FTE	0.5	0.5	0.5	0.5	0.4
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	5	5	6	6	6

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	5	5	6	6	6
FTE	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	7	5	3	1	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	7	5	3	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	47	47	49	50	49
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	47	47	49	50	49
FTE	0.6	0.6	0.6	0.6	0.5
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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	35	37	40	43	43
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	35	37	40	43	43
FTE	0.5	0.5	0.5	0.5	0.4
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: Adjusting to account for units						
2021	35	0	0	0.5	0	CCTR Transf From 2100-0657.000
Explanation: Transfer Executive Admin to shared CFO workpaper						
2021 Total	35	0	0	0.5	1	
2022	0	0	0	0.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjusting to account for units						
2022	37	0	0	0.5	0	CCTR Transf From 2100-0657.000
Explanation: Transfer Executive Admin to shared CFO workpaper						
2022 Total	37	0	0	0.5	1	
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjusting to account for units						
2023	40	0	0	0.5	0	CCTR Transf From 2100-0657.000
Explanation: Transfer Executive Admin to shared CFO workpaper						
2023 Total	40	0	0	0.5	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjusting to account for units						
2024	43	0	0	0.5	0	CCTR Transf From 2100-0657.000
Explanation: Transfer Executive Admin to shared CFO workpaper						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-4264.000 - SDGE & SCG SVP CFO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	43	0	0	0.5	1	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation:	Adjusting to account for units					
2025	43	0	0	0.4	0	CCTR Transf From 2100-0657.000
Explanation:	Transfer Executive Admin to shared CFO workpaper					
2025 Total	43	0	0	0.4	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-8963.001 - Bank Reconciliation & Escheatment

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
Unit Measure: FTEs

Activity Description:

The Bank Reconciliation & Escheatment team is responsible for performing daily and monthly bank reconciliations and administering escheatment activities in accordance with applicable accounting standards and state unclaimed property laws. This team supports the accuracy, completeness, and timely reconciliation of the Company's cash accounts, supports effective cash management, and maintains strong internal controls over cash-related transactions.

Key activities include reconciling bank accounts to the general ledger; investigating and resolving reconciling items; monitoring stale-dated checks and unapplied cash; and preparing and filing unclaimed property reports and remittances to appropriate state authorities. The team coordinates with Treasury, Accounts Payable, Customer Accounting, Legal, and Payroll to support compliance with Company policies, GAAP, SOX, and applicable state escheatment requirements, while supporting accurate financial reporting and minimizing financial and compliance risk.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	753	733	781	860	920	971	970	970	970	970	970
Non-Labor	68	478	1,494	573	295	295	295	295	295	295	295
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	821	1,211	2,275	1,434	1,215	1,266	1,265	1,265	1,265	1,265	1,265
FTE	5.9	7.0	4.6	6.9	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Units	6	7	5	7	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
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.	920	295	0	1,215	5.8	6
Total Incurred	920	295	0	1,215	5.8	6
% Allocation						
Retained	48.43%	48.43%				
SEU	51.57%	51.57%				
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.	970	295	0	1,265	5.8	6
Total Incurred	970	295	0	1,265	5.8	6
% Allocation						
Retained	48.43%	48.43%				
SEU	51.57%	51.57%				
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.	971	295	0	1,266	5.8	6
Total Incurred	971	295	0	1,266	5.8	6
% Allocation						
Retained	48.43%	48.43%				
SEU	51.57%	51.57%				
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.	970	295	0	1,265	5.8	6
Total Incurred	970	295	0	1,265	5.8	6
% Allocation						
Retained	48.43%	48.43%				
SEU	51.57%	51.57%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
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.	970	295	0	1,265	5.8	6
Total Incurred	970	295	0	1,265	5.8	6
% Allocation						
Retained	48.43%	48.43%				
SEU	51.57%	51.57%				
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.	970	295	0	1,265	5.8	6
Total Incurred	970	295	0	1,265	5.8	6
% Allocation						
Retained	48.43%	48.43%				
SEU	51.57%	51.57%				
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.	970	295	0	1,265	5.8	6
Total Incurred	970	295	0	1,265	5.8	6
% Allocation						
Retained	48.43%	48.43%				
SEU	51.57%	51.57%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 48% SDGE; 52% SCG.

Cost Center Allocation Percentage for 2026

Costs are shared 48% SDGE; 52% SCG.

Cost Center Allocation Percentage for 2027

Costs are shared 48% SDGE; 52% SCG.

Cost Center Allocation Percentage for 2028

Costs are shared 48% SDGE; 52% SCG.

Cost Center Allocation Percentage for 2029

Costs are shared 48% SDGE; 52% SCG.

Cost Center Allocation Percentage for 2030

Costs are shared 48% SDGE; 52% SCG.

Cost Center Allocation Percentage for 2031

Costs are shared 48% SDGE; 52% SCG.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
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	920	920	920	920	920	920	51	50	50	50	50	50	971	970	970	970	970	970
NLbr	295	295	295	295	295	295	0	0	0	0	0	0	295	295	295	295	295	295
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,215	1,215	1,215	1,215	1,215	1,215	51	50	50	50	50	50	1,266	1,265	1,265	1,265	1,265	1,265
FTE	5.8	5.8	5.8	5.8	5.8	5.8	0.0	0.0	0.0	0.0	0.0	0.0	5.8	5.8	5.8	5.8	5.8	5.8
Units	6	6	6	6	6	6	0	0	0	0	0	0	6	6	6	6	6	6

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	51	0	0	51	0.0	0	1-Sided 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	0.0	0	
2027	50	0	0	50	0.0	0	1-Sided 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	50	0	0	50	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
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	50	0	0	50	0.0	0	1-Sided 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	50	0	0	50	0.0	0	
2029	50	0	0	50	0.0	0	1-Sided 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	50	0	0	50	0.0	0	
2030	50	0	0	50	0.0	0	1-Sided 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	50	0	0	50	0.0	0	
2031	50	0	0	50	0.0	0	1-Sided 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	50	0	0	50	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
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	558	575	644	736	802
Non-Labor	58	430	1,404	557	295
NSE	0	0	0	0	0
Total	617	1,006	2,048	1,292	1,098
FTE	5.0	6.0	4.0	6.0	5.0
Units	6	7	5	7	6
Recorded-Adjusted (Nominal \$)					
Labor	558	575	644	736	802
Non-Labor	58	430	1,404	557	295
NSE	0	0	0	0	0
Total	617	1,006	2,048	1,292	1,098
FTE	5.0	6.0	4.0	6.0	5.0
Units	6	7	5	7	6
Vacation & Sick (Nominal \$)					
Labor	84	84	90	100	117

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
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	84	84	90	100	117
FTE	0.9	1.0	0.6	0.9	0.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	111	74	47	25	0
Non-Labor	10	48	91	17	0
NSE	0	0	0	0	0
Total	121	122	138	41	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	753	733	781	860	920
Non-Labor	68	478	1,494	573	295
NSE	0	0	0	0	0
Total	821	1,211	2,275	1,434	1,215
FTE	5.9	7.0	4.6	6.9	5.8
Units	6	7	5	7	6

* 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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	558	575	644	736	802
Non-Labor	58	430	1,404	557	295
NSE	0	0	0	0	0
Total	617	1,006	2,048	1,292	1,098
FTE	5.0	6.0	4.0	6.0	5.0
Units	6	7	5	7	6

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	558	58	0	5.0	6	1-Sided Adj
Explanation: One-sided adjustment to add historical Bank Reconciliation and Escheatment costs previously paid through corporate allocations to align activity/function with where it will reside.						
2021 Total	558	58	0	5.0	6	
2022	575	430	0	6.0	7	1-Sided Adj
Explanation: One-sided adjustment to add historical Bank Reconciliation and Escheatment 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: Maritza Mekitarian
Category: A. Accounting and Finance Division
Category-Sub: 1. Accounting and Finance Division
Cost Center: 2100-8963.001 - Bank Reconciliation & Escheatment
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	575	430	0	6.0	7	
2023	644	1,404	0	4.0	5	1-Sided Adj
Explanation:	One-sided adjustment to add historical Bank Reconciliation and Escheatment costs previously paid through corporate allocations to align activity/function with where it will reside.					
2023 Total	644	1,404	0	4.0	5	
2024	736	557	0	6.0	7	1-Sided Adj
Explanation:	One-sided adjustment to add historical Bank Reconciliation and Escheatment costs previously paid through corporate allocations to align activity/function with where it will reside.					
2024 Total	736	557	0	6.0	7	
2025	802	295	0	5.0	6	1-Sided Adj
Explanation:	One-sided adjustment to add historical Bank Reconciliation and Escheatment costs previously paid through corporate allocations to align activity/function with where it will reside.					
2025 Total	802	295	0	5.0	6	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Cost Center: VARIOUS

Summary for Category: B. Legal Division

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		0	946	944	944	944	944	944
Non-Labor		0	98	98	98	98	98	98
NSE		0	0	0	0	0	0	0
Total		0	1,044	1,042	1,042	1,042	1,042	1,042
FTE		0.0	3.0	3.0	3.0	3.0	3.0	3.0

Cost Centers belonging to this Category:

2100-4260.000 VP and Dep GC Litigation

Labor	0	416	415	415	415	415	415
Non-Labor	0	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0
Total	0	465	464	464	464	464	464
FTE	0.0	1.0	1.0	1.0	1.0	1.0	1.0

Unit Measure:

Units	0	1	1	1	1	1	1
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2100-4261.000 VP and Dep GC - Commercial & Environmental

Labor	0	530	529	529	529	529	529
Non-Labor	0	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0
Total	0	579	578	578	578	578	578
FTE	0.0	2.0	2.0	2.0	2.0	2.0	2.0

Unit Measure:

Units	0	2	2	2	2	2	2
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Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4260.000 - VP and Dep GC Litigation

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
Unit Measure:

Activity Description:

The Litigation function, led by the Vice President & Deputy General Counsel - Litigation, is responsible for managing and overseeing all litigation, claims, and dispute resolution matters involving the Company. Key activities include providing legal advice and risk assessments to executive management and operating departments; managing claims and litigation arising from utility operations; coordinating with Risk Management, Insurance, Safety, Compliance, and other internal stakeholders; and overseeing discovery, pleadings, settlements, and legal expenditures. The Litigation function also coordinates with regulatory and finance organizations on matters with potential rate or cost-recovery implications and supports compliance with applicable CPUC, FERC, and other legal requirements.

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

N/A

Units - Zero-Based

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	416	415	415	415	415	415
Non-Labor	0	0	0	0	0	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	465	464	464	464	464	464
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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
Unit Measure:

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	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.	415	49	0	464	1.0	1
Total Incurred	415	49	0	464	1.0	1
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast					
Labor	Non-Labor	NSE	Total	FTE	Units
0	0	0	0	0.0	0
0	0	0	0	0.0	0
416	49	0	465	1.0	1
416	49	0	465	1.0	1
50.00%	50.00%				
50.00%	50.00%				
0.00%	0.00%				
0.00%	0.00%				

2028 Adjusted-Forecast					
Labor	Non-Labor	NSE	Total	FTE	Units
0	0	0	0	0.0	0
0	0	0	0	0.0	0
415	49	0	464	1.0	1
415	49	0	464	1.0	1
50.00%	50.00%				
50.00%	50.00%				
0.00%	0.00%				
0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
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.	415	49	0	464	1.0	1
Total Incurred	415	49	0	464	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.	415	49	0	464	1.0	1
Total Incurred	415	49	0	464	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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	415	49	0	464	1.0	1
	415	49	0	464	1.0	1
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
Unit Measure:

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 50% SDGE; 50% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
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	394	394	394	394	394	394	22	21	21	21	21	21	416	415	415	415	415	415
NLbr	49	49	49	49	49	49	0	0	0	0	0	0	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	443	443	443	443	443	443	22	21	21	21	21	21	465	464	464	464	464	464
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

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	22	0	0	22	0.0	0	1-Sided 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	22	0	0	22	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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
Unit Measure:

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

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

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
Unit Measure:

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

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4260.000 - VP and Dep GC Litigation
Unit Measure:

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-4260.000

San Diego Gas & Electric Company
2028 GRC - REVISED
Shared Services Workpapers

Zero Based Forecast for Workpaper 2100-4260.000

Based on HR Annual Salary Information and expected NL spend

2100-4260	2026	2027	2028	2029	2030	2031
Labor	394,000	394,000	394,000	394,000	394,000	394,000
Non-labor	49,200	49,200	49,200	49,200	49,200	49,200
Total	443,200	443,200	443,200	443,200	443,200	443,200

Beginning of Workpaper
2100-4261.000 - VP and Dep GC - Commercial & Environmental

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
Unit Measure:

Activity Description:

The Commercial & Environmental function, led by the Vice President / Deputy General Counsel, provides legal support and oversight for the Company's commercial transactions, environmental compliance, and related regulatory matters. Key activities include drafting, reviewing, and negotiating commercial contracts; advising on environmental laws and regulations applicable to utility operations; supporting remediation, permitting, and compliance matters; and managing environmental liabilities and risks. The function coordinates with Operations, Environmental Services, Supply Chain, Regulatory Affairs, and external agencies to support compliance with applicable federal, state, and local requirements, including CPUC, FERC, and environmental regulations, while supporting efficient project execution and minimizing legal, financial, and operational risk.

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

N/A

Units - Zero-Based

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	530	529	529	529	529	529
Non-Labor	0	0	0	0	0	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	579	578	578	578	578	578
FTE	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	2.0	2.0	2.0
Units	0	0	0	0	0	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
Unit Measure:

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	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.	529	49	0	578	2.0	2
Total Incurred	529	49	0	578	2.0	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
0	0	0	0	0	0.0	0
0	0	0	0	0	0.0	0
530	49	0	579	2.0	2	
530	49	0	579	2.0	2	
% Allocation						
50.00%	50.00%					
50.00%	50.00%					
0.00%	0.00%					
0.00%	0.00%					

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
0	0	0	0	0	0.0	0
0	0	0	0	0	0.0	0
529	49	0	578	2.0	2	
529	49	0	578	2.0	2	
% Allocation						
50.00%	50.00%					
50.00%	50.00%					
0.00%	0.00%					
0.00%	0.00%					

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
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.	529	49	0	578	2.0	2
Total Incurred	529	49	0	578	2.0	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.	529	49	0	578	2.0	2
Total Incurred	529	49	0	578	2.0	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.	529	49	0	578	2.0	2
Total Incurred	529	49	0	578	2.0	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: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
Unit Measure:

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 50% SDGE; 50% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
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	502	502	502	502	502	502	28	27	27	27	27	27	530	529	529	529	529	529
NLbr	49	49	49	49	49	49	0	0	0	0	0	0	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	551	551	551	551	551	551	28	27	27	27	27	27	579	578	578	578	578	578
FTE	2.0	2.0	2.0	2.0	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	2.0	2.0	2.0
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	28	0	0	28	0.0	0	
2027	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.						
2027 Total	27	0	0	27	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
Unit Measure:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
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	27	0	0	27	0.0	0	
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	27	0	0	27	0.0	0	
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	27	0	0	27	0.0	0	
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	27	0	0	27	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
Unit Measure:

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

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

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
Unit Measure:

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

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: B. Legal Division
Category-Sub: 1. Legal Division
Cost Center: 2100-4261.000 - VP and Dep GC - Commercial & Environmental
Unit Measure:

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-4261.000

San Diego Gas & Electric Company
2028 GRC - REVISED
Shared Services Workpapers

Zero Based Forecast for Workpaper 2100-4261.000

Based on HR Annual Salary Information and expected NL spend

2100-4261	2026	2027	2028	2029	2030	2031
Labor	502,000	502,000	502,000	502,000	502,000	502,000
Non-labor	49,200	49,200	49,200	49,200	49,200	49,200
Total	551,200	551,200	551,200	551,200	551,200	551,200

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Cost Center: VARIOUS

Summary for Category: D. Regulatory Affairs Division

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		6,201	7,157	7,200	7,200	7,200	7,200	7,200
Non-Labor		460	460	460	460	460	460	460
NSE		0	0	0	0	0	0	0
Total		6,661	7,617	7,660	7,660	7,660	7,660	7,660
FTE		36.1	40.2	40.6	40.6	40.6	40.6	40.6

Cost Centers belonging to this Category:

2100-0006.000 GRC ACCOUNTABILITY REPORTING

Labor	355	498	522	522	522	522	522
Non-Labor	165	165	165	165	165	165	165
NSE	0	0	0	0	0	0	0
Total	520	663	687	687	687	687	687
FTE	2.1	2.9	3.1	3.1	3.1	3.1	3.1

Unit Measure: FTEs

Units	2	3	3	3	3	3	3
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2100-3162.000 SVP REGULATORY AFFAIRS

Labor	458	458	458	458	458	458	458
Non-Labor	84	84	84	84	84	84	84
NSE	0	0	0	0	0	0	0
Total	542	542	542	542	542	542	542
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
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Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-3428.000 REGULATORY & COMPLIANCE							
Labor	3,161	3,802	3,799	3,799	3,799	3,799	3,799
Non-Labor	75	75	75	75	75	75	75
NSE	0	0	0	0	0	0	0
Total	3,236	3,877	3,874	3,874	3,874	3,874	3,874
FTE	19.9	22.9	22.9	22.9	22.9	22.9	22.9
Unit Measure: FTEs							
Units	20	23	23	23	23	23	23
2100-3430.000 GRC & REG CASE SUPPORT							
Labor	825	920	943	943	943	943	943
Non-Labor	15	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0
Total	840	935	958	958	958	958	958
FTE	5.8	6.1	6.3	6.3	6.3	6.3	6.3
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6
2100-3602.000 RATES & REVENUE REQUIREMENTS							
Labor	606	639	639	639	639	639	639
Non-Labor	66	66	66	66	66	66	66
NSE	0	0	0	0	0	0	0
Total	672	705	705	705	705	705	705
FTE	3.1	3.1	3.1	3.1	3.1	3.1	3.1
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-3991.000 VP-REG AFFAIRS SAN FRANCISCO OPERATIONS							
Labor	796	840	839	839	839	839	839
Non-Labor	55	55	55	55	55	55	55
NSE	0	0	0	0	0	0	0
Total	851	895	894	894	894	894	894
FTE	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0006.000 - GRC ACCOUNTABILITY REPORTING

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
Unit Measure: FTEs

Activity Description:

The GRC & Revenue Requirements organization produces and maintains the CPUC-mandated accountability suite—Risk Spend Accountability Reports (RSAR), and emerging Risk Mitigation Accountability Reporting (RMAR). Activities include building/maintaining datasets, validating results, tracking mitigations to outcomes, and coordinating Company responses to Energy Division and intervenor inquiries. The team aligns with the Commission's RDF/RAMP requirements (e.g., RRUs, optimization portfolios) and interfaces with Legal and Case Management to support traceable linkages from forecasts to actuals. These efforts sustain transparent, repeatable reporting that demonstrates prudent use of authorized funds. The GRC Accountability function supports SDG&E's compliance with CPUC reporting and transparency requirements associated with GRC-authorized spending and risk-based decision-making. These efforts strengthen regulatory oversight, support safety and affordability objectives, and support accurate reporting of spending outcomes and mitigation performance.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	311	342	350	353	355	498	522	522	522	522	522
Non-Labor	11	8	162	167	165	165	165	165	165	165	165
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	322	350	512	520	520	663	687	687	687	687	687
FTE	1.9	2.0	2.0	2.0	2.1	2.9	3.1	3.1	3.1	3.1	3.1
Units	2	2	2	2	2	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
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.	355	165	0	520	2.1	2
Total Incurred	355	165	0	520	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.	522	165	0	687	3.1	3
Total Incurred	522	165	0	687	3.1	3
% 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.	498	165	0	663	2.9	3
Total Incurred	498	165	0	663	2.9	3
% 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.	522	165	0	687	3.1	3
Total Incurred	522	165	0	687	3.1	3
% 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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
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.	522	165	0	687	3.1	3
Total Incurred	522	165	0	687	3.1	3
% 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.	522	165	0	687	3.1	3
Total Incurred	522	165	0	687	3.1	3
% 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.	522	165	0	687	3.1	3
Total Incurred	522	165	0	687	3.1	3
% 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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 50% SDGE; 50% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
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	355	355	355	355	355	355	143	167	167	167	167	167	498	522	522	522	522	522
NLbr	165	165	165	165	165	165	0	0	0	0	0	0	165	165	165	165	165	165
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	520	520	520	520	520	520	143	167	167	167	167	167	663	687	687	687	687	687
FTE	2.1	2.1	2.1	2.1	2.1	2.1	0.8	1.0	1.0	1.0	1.0	1.0	2.9	3.1	3.1	3.1	3.1	3.1
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	117	0	0	117	0.8	1	1-Sided Adj
Explanation:	One incremental Case Manager to start beginning of 2026.						
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	143	0	0	143	0.8	1	
2027	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One incremental Case Manager to start beginning of 2026.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
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	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.						
2027 Total	167	0	0	167	1.0	1	
2028	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One incremental Case Manager to start beginning of 2026.						
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	167	0	0	167	1.0	1	
2029	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One incremental Case Manager to start beginning of 2026.						
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	167	0	0	167	1.0	1	
2030	140	0	0	140	1.0	1	1-Sided Adj
Explanation:	One incremental Case Manager to start beginning of 2026.						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
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	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	167	0	0	167	1.0	1	
2031	140	0	0	140	1.0	1	1-Sided Adj
Explanation: One incremental Case Manager to start beginning of 2026.							
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	167	0	0	167	1.0	1	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	230	268	288	302	309
Non-Labor	9	7	152	162	165
NSE	0	0	0	0	0
Total	240	276	441	464	474
FTE	1.6	1.7	1.7	1.7	1.8
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	2	2	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	230	268	288	302	309
Non-Labor	9	7	152	162	165
NSE	0	0	0	0	0
Total	240	276	441	464	474
FTE	1.6	1.7	1.7	1.7	1.8
Units	2	2	2	2	2
Vacation & Sick (Nominal \$)					
Labor	35	39	40	41	45

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
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	35	39	40	41	45
FTE	0.3	0.3	0.3	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	46	34	21	10	0
Non-Labor	2	1	10	5	0
NSE	0	0	0	0	0
Total	47	35	31	15	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	311	342	350	353	355
Non-Labor	11	8	162	167	165
NSE	0	0	0	0	0
Total	322	350	512	520	520
FTE	1.9	2.0	2.0	2.0	2.1
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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
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: Adjusting to account for units						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-0006.000 - GRC ACCOUNTABILITY REPORTING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	2	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3162.000 - SVP REGULATORY AFFAIRS

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
Unit Measure: FTEs

Activity Description:

The SVP of Regulatory Affairs leads SDG&E's highest-level engagement with state and federal agencies, including the CPUC, CEC, CAISO, and FERC. The group maintains ongoing dialogue on regulatory priorities such as safety, enforcement, compliance reviews, audits, policy, and planning. Activities include communicating the Company's positions on key issues, responding to agency directives and information requests, and coordinating with CPUC Commissioners, advisory staff, Energy Division, Safety & Enforcement Division, and the Public Advocates Office on emerging matters.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	501	492	474	445	458	458	458	458	458	458	458
Non-Labor	145	107	441	450	84	84	84	84	84	84	84
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	646	599	915	895	542	542	542	542	542	542	542
FTE	1.6	1.6	1.5	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Units	2	2	2	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
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	84	0	542	1.2	1
Total Incurred	458	84	0	542	1.2	1
% Allocation						
Retained	56.00%	56.00%				
SEU	44.00%	44.00%				
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	84	0	542	1.2	1
Total Incurred	458	84	0	542	1.2	1
% Allocation						
Retained	56.00%	56.00%				
SEU	44.00%	44.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	458	84	0	542	1.2	1
	458	84	0	542	1.2	1
	56.00%	56.00%				
	44.00%	44.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	458	84	0	542	1.2	1
	458	84	0	542	1.2	1
	56.00%	56.00%				
	44.00%	44.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
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	84	0	542	1.2	1
Total Incurred	458	84	0	542	1.2	1
% Allocation						
Retained	56.00%	56.00%				
SEU	44.00%	44.00%				
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	84	0	542	1.2	1
Total Incurred	458	84	0	542	1.2	1
% Allocation						
Retained	56.00%	56.00%				
SEU	44.00%	44.00%				
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	84	0	542	1.2	1
Total Incurred	458	84	0	542	1.2	1
% Allocation						
Retained	56.00%	56.00%				
SEU	44.00%	44.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 56% SDGE; 44% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 56% SDGE; 44% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 56% SDGE; 44% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 56% SDGE; 44% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 56% SDGE; 44% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 56% SDGE; 44% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 56% SDGE; 44% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP 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	458	458	458	458	458	458	0	0	0	0	0	0	458	458	458	458	458	458
NLbr	84	84	84	84	84	84	0	0	0	0	0	0	84	84	84	84	84	84
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	543	543	543	543	543	543	0	0	0	0	0	0	543	543	543	543	543	543
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

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

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	371	386	391	380	400
Non-Labor	123	94	413	437	139
NSE	0	0	0	0	0
Total	495	480	803	818	539
FTE	1.4	1.4	1.3	1.0	1.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	2	2	0	-55
NSE	0	0	0	0	0
Total	0	2	2	0	-55
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	1	1
Recorded-Adjusted (Nominal \$)					
Labor	371	386	391	380	400
Non-Labor	123	96	415	437	84
NSE	0	0	0	0	0
Total	495	482	805	818	484
FTE	1.4	1.4	1.3	1.0	1.0
Units	2	2	2	1	1
Vacation & Sick (Nominal \$)					
Labor	56	56	54	52	58

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP 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	56	56	54	52	58
FTE	0.2	0.2	0.2	0.1	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	74	50	29	13	0
Non-Labor	21	11	27	13	0
NSE	0	0	0	0	0
Total	95	60	55	26	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	501	492	474	445	458
Non-Labor	145	107	441	450	84
NSE	0	0	0	0	0
Total	646	599	915	895	542
FTE	1.6	1.6	1.5	1.1	1.2
Units	2	2	2	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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
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	2	2	0	-55
NSE	0	0	0	0	0
Total	0	2	2	0	-55
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	1	1

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: Adjusting to account for units						
2021 Total	0	0	0	0.0	2	
2022	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were inadvertently charged to another cost center.						
2022	0	0	0	0.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjusting to account for units						
2022 Total	0	2	0	0.0	2	
2023	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901 inadvertently charged to another cost center.						
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	2	0	0.0	2	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	1	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: Adjusting to account for units						
2025	0	-55	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3162.000 - SVP REGULATORY AFFAIRS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Removing California Strategies dues to align with guidance related to AB 1167						
2025 Total	0	-55	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3428.000 - REGULATORY & COMPLIANCE

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
Unit Measure: FTEs

Activity Description:

The Regulatory Policy & Legislative Analysis group reviews and evaluates California legislation to identify impacts on SDGE's ability to provide safe, reliable, and affordable service. The team analyzes proposed bills, consults with subject-matter experts, and highlights operational, policy, and compliance implications. It also provides legislative guidance and background to business units implementing new laws. Through this work, the group informs policymakers, supports state environmental and customer objectives, and advises Company leadership on emerging policy issues.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,347	2,896	3,645	3,131	3,161	3,802	3,799	3,799	3,799	3,799	3,799
Non-Labor	167	200	92	80	75	75	75	75	75	75	75
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,514	3,096	3,737	3,211	3,236	3,877	3,874	3,874	3,874	3,874	3,874
FTE	22.2	19.5	21.7	19.7	19.9	22.9	22.9	22.9	22.9	22.9	22.9
Units	22	20	22	20	20	23	23	23	23	23	23

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
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.	3,161	75	0	3,236	19.9	20
Total Incurred	3,161	75	0	3,236	19.9	20
% Allocation						
Retained	98.50%	98.50%				
SEU	1.50%	1.50%				
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.	3,799	75	0	3,874	22.9	23
Total Incurred	3,799	75	0	3,874	22.9	23
% Allocation						
Retained	98.50%	98.50%				
SEU	1.50%	1.50%				
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.	3,802	75	0	3,877	22.9	23
Total Incurred	3,802	75	0	3,877	22.9	23
% Allocation						
Retained	98.50%	98.50%				
SEU	1.50%	1.50%				
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.	3,799	75	0	3,874	22.9	23
Total Incurred	3,799	75	0	3,874	22.9	23
% Allocation						
Retained	98.50%	98.50%				
SEU	1.50%	1.50%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
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.	3,799	75	0	3,874	22.9	23
Total Incurred	3,799	75	0	3,874	22.9	23
% Allocation						
Retained	98.50%	98.50%				
SEU	1.50%	1.50%				
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.	3,799	75	0	3,874	22.9	23
Total Incurred	3,799	75	0	3,874	22.9	23
% Allocation						
Retained	98.50%	98.50%				
SEU	1.50%	1.50%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	3,799	75	0	3,874	22.9	23
	3,799	75	0	3,874	22.9	23
	98.50%	98.50%				
	1.50%	1.50%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 98.5% SDGE; 1.5% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 98.5% SDGE; 1.5% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 98.5% SDGE; 1.5% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 98.5% SDGE; 1.5% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 98.5% SDGE; 1.5% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 98.5% SDGE; 1.5% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 98.5% SDGE; 1.5% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,161	3,161	3,161	3,161	3,161	3,161	641	638	638	638	638	638	3,802	3,799	3,799	3,799	3,799	3,799
NLbr	75	75	75	75	75	75	0	0	0	0	0	0	75	75	75	75	75	75
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,236	3,236	3,236	3,236	3,236	3,236	641	638	638	638	638	638	3,877	3,874	3,874	3,874	3,874	3,874
FTE	19.9	19.9	19.9	19.9	19.9	19.9	3.0	3.0	3.0	3.0	3.0	3.0	22.9	22.9	22.9	22.9	22.9	22.9
Units	20	20	20	20	20	20	3	3	3	3	3	3	23	23	23	23	23	23

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	443	0	0	443	3.0	3	1-Sided Adj
Explanation:	Full team consists of 23 employees. Adjusting base year to account for a full team of 23 FTEs starting in 2026 at an average salary of 150K.						
2026	198	0	0	198	0.0	0	1-Sided 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	641	0	0	641	3.0	3	
2027	443	0	0	443	3.0	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
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:	Full team consists of 23 employees. Adjusting base year to account for a full team of 23 FTEs starting in 2026 at an average salary of 150K.						
2027	195	0	0	195	0.0	0	1-Sided 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	638	0	0	638	3.0	3	
2028	443	0	0	443	3.0	3	1-Sided Adj
Explanation:	Full team consists of 23 employees. Adjusting base year to account for a full team of 23 FTEs starting in 2026 at an average salary of 150K.						
2028	195	0	0	195	0.0	0	1-Sided 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	638	0	0	638	3.0	3	
2029	443	0	0	443	3.0	3	1-Sided Adj
Explanation:	Full team consists of 23 employees. Adjusting base year to account for a full team of 23 FTEs starting in 2026 at an average salary of 150K.						
2029	195	0	0	195	0.0	0	1-Sided 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	638	0	0	638	3.0	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
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	443	0	0	443	3.0	3	1-Sided Adj
Explanation:	Full team consists of 23 employees. Adjusting base year to account for a full team of 23 FTEs starting in 2026 at an average salary of 150K.						
2030	195	0	0	195	0.0	0	1-Sided 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	638	0	0	638	3.0	3	
2031	443	0	0	443	3.0	3	1-Sided Adj
Explanation:	Full team consists of 23 employees. Adjusting base year to account for a full team of 23 FTEs starting in 2026 at an average salary of 150K.						
2031	195	0	0	195	0.0	0	1-Sided 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	638	0	0	638	3.0	3	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,482	2,273	3,007	2,677	2,758
Non-Labor	142	180	87	77	75
NSE	0	0	0	0	0
Total	2,624	2,453	3,093	2,755	2,833
FTE	19.0	16.7	18.8	17.1	17.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	22	20	22	20	20
Recorded-Adjusted (Nominal \$)					
Labor	2,482	2,273	3,007	2,677	2,758
Non-Labor	142	180	87	77	75
NSE	0	0	0	0	0
Total	2,624	2,453	3,093	2,755	2,833
FTE	19.0	16.7	18.8	17.1	17.1
Units	22	20	22	20	20
Vacation & Sick (Nominal \$)					
Labor	374	331	418	363	404

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
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	374	331	418	363	404
FTE	3.2	2.8	2.9	2.6	2.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	491	292	221	90	0
Non-Labor	25	20	6	2	0
NSE	0	0	0	0	0
Total	516	312	226	92	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	3,347	2,896	3,645	3,131	3,161
Non-Labor	167	200	92	80	75
NSE	0	0	0	0	0
Total	3,514	3,096	3,737	3,211	3,236
FTE	22.2	19.5	21.7	19.7	19.9
Units	22	20	22	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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
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	22	20	22	20	20

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	22	1-Sided Adj
Explanation: Adjusting to account for units						
2021 Total	0	0	0	0.0	22	
2022	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	20	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3428.000 - REGULATORY & COMPLIANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	22	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	22	
2024	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	20	
2025	0	0	0	0.0	20	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	20	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3430.000 - GRC & REG CASE SUPPORT

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE SUPPORT
Unit Measure: FTEs

Activity Description:

The Case Management group oversees SDGE & SoCalGas' participation in regulatory proceedings before the CPUC, CAISO, and FERC, coordinating subject-matter experts across all operational areas. The group manages each proceeding from initial filing through decision and implementation, guiding development of policy, analysis, testimony, and legal work products. Case managers lead teams through discovery, hearings, compliance activities, and post-decision requirements, so that SDG&E & SoCalGas effectively represent their operational, safety, reliability, environmental, and customer-focused priorities in complex regulatory forums.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	845	782	812	764	825	920	943	943	943	943	943
Non-Labor	20	32	49	19	15	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	865	813	862	783	840	935	958	958	958	958	958
FTE	6.1	5.9	5.9	5.4	5.8	6.1	6.3	6.3	6.3	6.3	6.3
Units	6	6	6	5	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE 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.	825	15	0	840	5.8	6
Total Incurred	825	15	0	840	5.8	6
% 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.	943	15	0	958	6.3	6
Total Incurred	943	15	0	958	6.3	6
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	920	15	0	935	6.1	6
	920	15	0	935	6.1	6
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	943	15	0	958	6.3	6
	943	15	0	958	6.3	6
	50.00%	50.00%				
	50.00%	50.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE 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.	943	15	0	958	6.3	6
Total Incurred	943	15	0	958	6.3	6
% 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.	943	15	0	958	6.3	6
Total Incurred	943	15	0	958	6.3	6
% 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.	943	15	0	958	6.3	6
Total Incurred	943	15	0	958	6.3	6
% 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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE SUPPORT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 50% SDGE; 50% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE 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	825	825	825	825	825	825	95	118	118	118	118	118	920	943	943	943	943	943
NLbr	15	15	15	15	15	15	0	0	0	0	0	0	15	15	15	15	15	15
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	840	840	840	840	840	840	95	118	118	118	118	118	935	958	958	958	958	958
FTE	5.8	5.8	5.8	5.8	5.8	5.8	0.3	0.5	0.5	0.5	0.5	0.5	6.1	6.3	6.3	6.3	6.3	6.3
Units	6	6	6	6	6	6	0	0	0	0	0	0	6	6	6	6	6	6

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	47	0	0	47	0.3	0	1-Sided Adj
Explanation:	Accounts for Reg case manager 2/3 backfill for an employee that left middle of 2025. Accounts for vacancy filled in Q1 2026.						
2026	48	0	0	48	0.0	0	1-Sided 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	95	0	0	95	0.3	0	
2027	70	0	0	70	0.5	0	1-Sided Adj
Explanation:	Accounts for Reg case manager 2/3 backfill for an employee that left middle of 2025. Accounts for vacancy filled in Q1 2026						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE 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	48	0	0	48	0.0	0	1-Sided 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	118	0	0	118	0.5	0	
2028	70	0	0	70	0.5	0	1-Sided Adj
Explanation:	Accounts for Reg case manager 2/3 backfill for an employee that left middle of 2025. Accounts for vacancy filled in Q1 2026						
2028	48	0	0	48	0.0	0	1-Sided 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	118	0	0	118	0.5	0	
2029	70	0	0	70	0.5	0	1-Sided Adj
Explanation:	Accounts for Reg case manager 2/3 backfill for an employee that left middle of 2025. Accounts for vacancy filled in Q1 2026						
2029	48	0	0	48	0.0	0	1-Sided 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	118	0	0	118	0.5	0	
2030	70	0	0	70	0.5	0	1-Sided Adj
Explanation:	Accounts for Reg case manager 2/3 backfill for an employee that left middle of 2025. Accounts for vacancy filled in Q1 2026						

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE 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	48	0	0	48	0.0	0	1-Sided 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	118	0	0	118	0.5	0	
2031	70	0	0	70	0.5	0	1-Sided Adj
Explanation: Accounts for Reg case manager 2/3 backfill for an employee that left middle of 2025. Accounts for vacancy filled in Q1 2026.							
2031	48	0	0	48	0.0	0	1-Sided 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	118	0	0	118	0.5	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	627	613	670	654	720
Non-Labor	17	29	46	18	15
NSE	0	0	0	0	0
Total	644	642	717	672	735
FTE	5.2	5.1	5.1	4.7	5.0
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	6	6	6	5	6
Recorded-Adjusted (Nominal \$)					
Labor	627	613	670	654	720
Non-Labor	17	29	46	18	15
NSE	0	0	0	0	0
Total	644	642	717	672	735
FTE	5.2	5.1	5.1	4.7	5.0
Units	6	6	6	5	6
Vacation & Sick (Nominal \$)					
Labor	94	89	93	89	105

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE 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	94	89	93	89	105
FTE	0.9	0.8	0.8	0.7	0.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	124	79	49	22	0
Non-Labor	3	3	3	1	0
NSE	0	0	0	0	0
Total	127	82	52	23	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	845	782	812	764	825
Non-Labor	20	32	49	19	15
NSE	0	0	0	0	0
Total	865	813	862	783	840
FTE	6.1	5.9	5.9	5.4	5.8
Units	6	6	6	5	6

* 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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE 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	6	6	6	5	6

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: Adjusting to account for units						
2021 Total	0	0	0	0.0	6	
2022	0	0	0	0.0	6	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3430.000 - GRC & REG CASE SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	6	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	6	
2024	0	0	0	0.0	5	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	5	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3602.000 - RATES & REVENUE REQUIREMENTS

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
Unit Measure: FTEs

Activity Description:

The Rates & Revenue Requirements group manages and coordinates SDG&E's and SoCalGas's major CPUC revenue requirement proceedings, including the GRC (such as TY 2028), Cost of Capital, RAMP, risk-based decision-making framework, and related cost-recovery applications. The group develops revenue requirement forecasts, supports testimony, discovery, hearings, and prepares RSAR and SPMR filings. It maintains GRC data systems and the Regulatory Management System (RMS), analyzes utility costs and investments, responds to intervenor inquiries, and communicates adopted revenue and compliance obligations across the organization.

Forecast Explanations:

Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	685	826	670	593	606	639	639	639	639	639	639
Non-Labor	6	202	26	14	66	66	66	66	66	66	66
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	691	1,028	697	607	672	705	705	705	705	705	705
FTE	3.6	4.5	3.7	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1
Units	4	5	4	3	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
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.	606	66	0	672	3.1	3
Total Incurred	606	66	0	672	3.1	3
% 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.	639	66	0	705	3.1	3
Total Incurred	639	66	0	705	3.1	3
% 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.	639	66	0	705	3.1	3
Total Incurred	639	66	0	705	3.1	3
% 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.	639	66	0	705	3.1	3
Total Incurred	639	66	0	705	3.1	3
% 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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
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.	639	66	0	705	3.1	3
Total Incurred	639	66	0	705	3.1	3
% 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.	639	66	0	705	3.1	3
Total Incurred	639	66	0	705	3.1	3
% 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.	639	66	0	705	3.1	3
Total Incurred	639	66	0	705	3.1	3
% 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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 50% SDGE; 50% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 50% SDGE; 50% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
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	606	606	606	606	606	606	33	33	33	33	33	33	639	639	639	639	639	639
NLbr	66	66	66	66	66	66	0	0	0	0	0	0	66	66	66	66	66	66
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	672	672	672	672	672	672	33	33	33	33	33	33	705	705	705	705	705	705
FTE	3.1	3.1	3.1	3.1	3.1	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1	3.1	3.1	3.1	3.1	3.1
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	33	0	0	33	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	33	0	0	33	0.0	0	
2027	33	0	0	33	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	33	0	0	33	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
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	33	0	0	33	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	33	0	0	33	0.0	0	
2029	33	0	0	33	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	33	0	0	33	0.0	0	
2030	33	0	0	33	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	33	0	0	33	0.0	0	
2031	33	0	0	33	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	33	0	0	33	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	508	648	553	507	529
Non-Labor	5	182	25	13	66
NSE	0	0	0	0	0
Total	513	830	578	520	594
FTE	3.1	3.9	3.2	2.7	2.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	4	5	4	3	3
Recorded-Adjusted (Nominal \$)					
Labor	508	648	553	507	529
Non-Labor	5	182	25	13	66
NSE	0	0	0	0	0
Total	513	830	578	520	594
FTE	3.1	3.9	3.2	2.7	2.7
Units	4	5	4	3	3
Vacation & Sick (Nominal \$)					
Labor	76	94	77	69	77

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
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	76	94	77	69	77
FTE	0.5	0.6	0.5	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	101	83	41	17	0
Non-Labor	1	20	2	0	0
NSE	0	0	0	0	0
Total	101	104	42	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	685	826	670	593	606
Non-Labor	6	202	26	14	66
NSE	0	0	0	0	0
Total	691	1,028	697	607	672
FTE	3.6	4.5	3.7	3.1	3.1
Units	4	5	4	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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
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	5	4	3	3

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: Adjusting to account for units						
2021 Total	0	0	0	0.0	4	
2022	0	0	0	0.0	5	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	5	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3602.000 - RATES & REVENUE REQUIREMENTS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	3	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Beginning of Workpaper

2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS
Unit Measure: FTEs

Activity Description:

San Francisco Operations is a shared department that is responsible for managing the Company's direct relations with CPUC Commissioners , Commissioner Advisors, and all of the CPUC's various divisions. Its 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. San Francisco Operations 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 methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

Non-Labor - Base YR Rec

A base-year methodology was used for forecasting this workpaper. The base year methodology best represents a reasonable estimate of annual costs because the forecast is grounded in actual, recent costs which best represent future spending levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs – FTEs are used as the primary forecast driver, as labor resources are the most direct and consistent determinant of costs reflected in the workpaper.

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	696	676	845	780	796	840	839	839	839	839	839
Non-Labor	4	36	59	75	55	55	55	55	55	55	55
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	701	712	904	855	851	895	894	894	894	894	894
FTE	4.0	3.7	4.5	4.1	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Units	4	4	5	4	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS
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.	796	55	0	851	4.0	4
Total Incurred	796	55	0	851	4.0	4
% Allocation						
Retained	57.50%	57.50%				
SEU	42.50%	42.50%				
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.	839	55	0	894	4.0	4
Total Incurred	839	55	0	894	4.0	4
% Allocation						
Retained	57.50%	57.50%				
SEU	42.50%	42.50%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	840	55	0	895	4.0	4
	840	55	0	895	4.0	4
	57.50%	57.50%				
	42.50%	42.50%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	839	55	0	894	4.0	4
	839	55	0	894	4.0	4
	57.50%	57.50%				
	42.50%	42.50%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS
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.	839	55	0	894	4.0	4
Total Incurred	839	55	0	894	4.0	4
% Allocation						
Retained	57.50%	57.50%				
SEU	42.50%	42.50%				
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.	839	55	0	894	4.0	4
Total Incurred	839	55	0	894	4.0	4
% Allocation						
Retained	57.50%	57.50%				
SEU	42.50%	42.50%				
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.	839	55	0	894	4.0	4
Total Incurred	839	55	0	894	4.0	4
% Allocation						
Retained	57.50%	57.50%				
SEU	42.50%	42.50%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Costs are shared 57.5% SDGE; 42.5% SCG

Cost Center Allocation Percentage for 2026

Costs are shared 57.5% SDGE; 42.5% SCG

Cost Center Allocation Percentage for 2027

Costs are shared 57.5% SDGE; 42.5% SCG

Cost Center Allocation Percentage for 2028

Costs are shared 57.5% SDGE; 42.5% SCG

Cost Center Allocation Percentage for 2029

Costs are shared 57.5% SDGE; 42.5% SCG

Cost Center Allocation Percentage for 2030

Costs are shared 57.5% SDGE; 42.5% SCG

Cost Center Allocation Percentage for 2031

Costs are shared 57.5% SDGE; 42.5% SCG

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO 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	796	796	796	796	796	796	44	43	43	43	43	43	840	839	839	839	839	839
NLbr	55	55	55	55	55	55	0	0	0	0	0	0	55	55	55	55	55	55
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	851	851	851	851	851	851	44	43	43	43	43	43	895	894	894	894	894	894
FTE	4.0	4.0	4.0	4.0	4.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0	4.0	4.0	4.0	4.0	4.0
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	44	0	0	44	0.0	0	1-Sided 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	44	0	0	44	0.0	0	
2027	43	0	0	43	0.0	0	1-Sided 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	43	0	0	43	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO 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
2028	43	0	0	43	0.0	0	1-Sided 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	43	0	0	43	0.0	0	
2029	43	0	0	43	0.0	0	1-Sided 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	43	0	0	43	0.0	0	
2030	43	0	0	43	0.0	0	1-Sided 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	43	0	0	43	0.0	0	
2031	43	0	0	43	0.0	0	1-Sided 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	43	0	0	43	0.0	0	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	516	531	697	667	694
Non-Labor	4	32	55	73	55
NSE	0	0	0	0	0
Total	520	563	752	740	749
FTE	3.4	3.2	3.9	3.6	3.4
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	4	4	5	4	4
Recorded-Adjusted (Nominal \$)					
Labor	516	531	697	667	694
Non-Labor	4	32	55	73	55
NSE	0	0	0	0	0
Total	520	563	752	740	749
FTE	3.4	3.2	3.9	3.6	3.4
Units	4	4	5	4	4
Vacation & Sick (Nominal \$)					
Labor	78	77	97	91	102

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO 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	78	77	97	91	102
FTE	0.6	0.5	0.6	0.5	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	102	68	51	22	0
Non-Labor	1	4	4	2	0
NSE	0	0	0	0	0
Total	103	72	55	25	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	696	676	845	780	796
Non-Labor	4	36	59	75	55
NSE	0	0	0	0	0
Total	701	712	904	855	851
FTE	4.0	3.7	4.5	4.1	4.0
Units	4	4	5	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: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	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	5	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: Adjusting to account for units						
2021 Total	0	0	0	0.0	4	
2022	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjusting to account for units						
2022 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian
Category: D. Regulatory Affairs Division
Category-Sub: 1. Regulatory Affairs Division
Cost Center: 2100-3991.000 - VP-REG AFFAIRS SAN FRANCISCO OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	5	1-Sided Adj
Explanation: Adjusting to account for units						
2023 Total	0	0	0	0.0	5	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjusting to account for units						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjusting to account for units						
2025 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0001	000	PRESIDENT SDGE
2100-0002	000	Chairman and CEO
2100-0003	000	VP & GENERAL COUNSEL - SDGE
2100-0071	000	FINANCIAL & TREASURY PLANNING
2100-0274	000	AFFILIATE BILLING & COSTING SDGE
2100-0277	000	ASSET & PROJECT ACCOUNTING
2100-0537	000	DAMAGE CLAIMS
2100-0657	000	CAO- CONTROLLER - VP
2100-0665	000	SDGE ENERGY RISK MANAGEMENT
2100-0666	000	BILLABLE PROJECT ACCOUNTING & SUNDRY SVC
2100-0667	000	PLANT ACCOUNTING SDGE
2100-0712	000	CUSTOMER SERVICES & LEG AFFAIRS PLNG
2100-0730	000	ELECTRIC OPS & ASSET MANAGEMENT PLNG
2100-3051	000	FINANCIAL ACCOUNTING
2100-3052	000	REGULATORY REPORTING
2100-3067	000	IT & OPS SUPPORT BUSINESS PLANNING
2100-3116	000	CLAIMS - SOUTH
2100-3427	000	NOTICING
2100-3429	000	REGULATORY ACCOUNTS FINANCIAL ANALYSIS
2100-3493	000	FINANCIAL SYSTEMS CLIENT SUPPORT
2100-3555	000	ACCOUNTING RESEARCH & BUSINESS CONTROLS
2100-3590	000	RISK MANAGEMENT
2100-3626	000	CHIEF OPERATING OFFICER - SDGE
2100-3636	000	DIR - ACCOUNTING OPERATIONS
2100-3662	000	DIR - FIN PLNG & REG ACCTS
2100-3663	000	FINANCIAL & STRATEGIC ANALYSIS
2100-3672	000	FERC RELIABILITY STANDARDS
2100-3681	000	CAPITAL PLANNING & ANALYSIS
2100-3711	000	MARPS LOANED TO CORPORATE
2100-3718	000	ELECTRIC LOAD ANALYSIS
2100-3725	000	ELECTRIC DEMAND FORECASTING
2100-3726	000	CUSTOMER SERVICES RATES & TARRIFF
2100-3727	000	GAS & ELECTRIC ANALYSIS - SOUTH
2100-3764	000	FINANCIAL & RATEBASE SERVICES
2100-3796	000	GENERAL COUNSEL - REGULATORY
2100-3800	000	GENERAL COUNSEL - COMMERCIAL
2100-3801	000	GENERAL COUNSEL - ENVIRONMENTAL
2100-3802	000	GENERAL COUNSEL - LITIGATION
2100-3897	000	TRANSMISSION REVENUE
2100-3898	000	STRATEGIC PROJECTS
2100-3910	000	STRATEGIC PLANNING
2100-3945	000	OPERATIONS RISK MANAGEMENT SDG&E
2100-3993	000	AFFILIATE COMPLIANCE AND RECORDS MGT
2100-3994	000	FEDERAL REGULATORY COMPLIANCE
2100-4006	000	REG POLICY & LEGISLATIVE ANALYSIS

San Diego Gas & Electric Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Maritza Mekitarian

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-4032	000	REGULATORY AFFAIRS NOTICING
2100-4044	000	BUSINESS INNOVATIONS
2100-4090	000	FED REG LAW POLICY AND COMPLIANCE
2100-4142	000	BUDGET PLANNING SYSTEMS ADMINISTRATION
2100-4244	000	CHIEF RISK & COMPLIANCE OFFICER
2100-8960	000	Claims Payment - SDG&E
2100-8961	000	Recovery - SDG&E