Application of SOUTHERN CALIFORNIA GAS	)
COMPANY for authority to update its gas	)
revenue requirement and base rates	)
effective January 1, 2028 (U 904-G)	)

Application No.: A.26-06-XXX

Exhibit No.: (SCG-03-WP)

WORKPAPERS TO

PREPARED DIRECT TESTIMONY

OF AMY KITSON

ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

JUNE 2026



2028 General Rate Case - Application

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Overall Summary For Exhibit No. SCG-03-WP

Area: GAS ENGINEERING & SYSTEM INTEGRITY

Witness: Amy Kitson

In 2025 $ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Non-Shared Services	86,588	107,860	106,421	118,366	119,733	120,392	120,529
Shared Services	18,424	20,088	20,311	20,598	20,279	20,264	20,261
Total	**105,012**	**127,948**	**126,732**	**138,964**	**140,012**	**140,656**	**140,790**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY

Witness: Amy Kitson

Summary of Non-Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. GAS ENGINEERING	15,705	16,394	16,516	16,496	16,491	16,488	16,486
B. INFRASTRUCTURE SUPPORT PROGRAMS	25,283	26,082	26,210	37,136	37,767	38,439	38,580
C. INTEGRITY MANAGEMENT PROGRAMS	36,395	46,476	44,788	45,525	45,515	45,506	45,505
D. ADAPTATION & INNOVATION PROGRAMS	9,205	18,908	18,907	19,209	19,960	19,959	19,958
Total	**86,588**	**107,860**	**106,421**	**118,366**	**119,733**	**120,392**	**120,529**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Workpaper: VARIOUS

Summary for Category: A. GAS ENGINEERING

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	9,829	10,518	10,640	10,620	10,615	10,612	10,610
Non-Labor	5,875	5,875	5,875	5,875	5,875	5,875	5,875
NSE	0	0	0	0	0	0	0
Total	**15,704**	**16,393**	**16,515**	**16,495**	**16,490**	**16,487**	**16,485**
FTE	73.1	75.1	76.1	76.1	76.1	76.1	76.1

Workpapers belonging to this Category:

2EN015.001 VP GAS ENGINEERING & SYS INTEG

Labor	323	323	323	323	323	323	323
Non-Labor	291	291	291	291	291	291	291
NSE	0	0	0	0	0	0	0
Total	**614**	**614**	**614**	**614**	**614**	**614**	**614**
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

2EN016.000 GAS DECARBONIZATION

Labor	2,955	3,091	3,090	3,084	3,083	3,082	3,081
Non-Labor	282	282	282	282	282	282	282
NSE	0	0	0	0	0	0	0
Total	**3,237**	**3,373**	**3,372**	**3,366**	**3,365**	**3,364**	**3,363**
FTE	17.4	17.4	17.4	17.4	17.4	17.4	17.4
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2EN025.000 ENGINEERING DEVELOPMENT & TECHNOLOGY							
Labor	664	695	694	693	693	692	692
Non-Labor	193	193	193	193	193	193	193
NSE	0	0	0	0	0	0	0
Total	**857**	**888**	**887**	**886**	**886**	**885**	**885**
FTE	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4
2EN017.000 EAC-MATERIALS LABORATORY							
Labor	318	333	458	457	457	457	457
Non-Labor	76	76	76	76	76	76	76
NSE	0	0	0	0	0	0	0
Total	**394**	**409**	**534**	**533**	**533**	**533**	**533**
FTE	2.6	2.6	3.6	3.6	3.6	3.6	3.6
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3
2EN017.002 EAC-ADMINISTRATION							
Labor	170	178	178	177	177	177	177
Non-Labor	18	18	18	18	18	18	18
NSE	0	0	0	0	0	0	0
Total	**188**	**196**	**196**	**195**	**195**	**195**	**195**
FTE	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2EN017.003 EAC-APPLIED TECHNOLOGY							
Labor	693	725	725	723	723	723	723
Non-Labor	58	58	58	58	58	58	58
NSE	0	0	0	0	0	0	0
Total	**751**	**783**	**783**	**781**	**781**	**781**	**781**
FTE	5.7	5.7	5.7	5.7	5.7	5.7	5.7
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6
2EN017.004 EAC-MATERIAL QUALITY MANAGEMENT							
Labor	489	762	762	761	761	760	760
Non-Labor	738	738	738	738	738	738	738
NSE	0	0	0	0	0	0	0
Total	**1,227**	**1,500**	**1,500**	**1,499**	**1,499**	**1,498**	**1,498**
FTE	4.0	6.0	6.0	6.0	6.0	6.0	6.0
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4
2EN018.000 LAND AND RIGHT-OF-WAY							
Labor	954	998	998	996	995	995	995
Non-Labor	2,055	2,055	2,055	2,055	2,055	2,055	2,055
NSE	0	0	0	0	0	0	0
Total	**3,009**	**3,053**	**3,053**	**3,051**	**3,050**	**3,050**	**3,050**
FTE	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Unit Measure: FTEs							
Units	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2EN018.001 PI FIELD SURVEYS							
Labor	1	1	1	1	1	1	1
Non-Labor	5	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0
Total	**6**	**6**	**6**	**6**	**6**	**6**	**6**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2EN018.002 GEOGRAPHIC ANALYSIS & SURVEY							
Labor	29	30	30	30	30	30	30
Non-Labor	10	10	10	10	10	10	10
NSE	0	0	0	0	0	0	0
Total	**39**	**40**	**40**	**40**	**40**	**40**	**40**
FTE	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2EN018.003 IPD LAND SERVICES							
Labor	23	24	24	24	24	24	24
Non-Labor	8	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0
Total	**31**	**32**	**32**	**32**	**32**	**32**	**32**
FTE	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2EN020.000 METER SHOP & RECORDS							
Labor	1,437	1,503	1,503	1,500	1,499	1,499	1,498
Non-Labor	154	154	154	154	154	154	154
NSE	0	0	0	0	0	0	0
Total	**1,591**	**1,657**	**1,657**	**1,654**	**1,653**	**1,653**	**1,652**
FTE	14.9	14.9	14.9	14.9	14.9	14.9	14.9
Unit Measure: FTEs							
Units	15	15	15	15	15	15	15
2EN020.001 INSTRUMENT SHOP AND METER QUALITY SUPPORT							
Labor	448	469	468	468	467	467	467
Non-Labor	150	150	150	150	150	150	150
NSE	0	0	0	0	0	0	0
Total	**598**	**619**	**618**	**618**	**617**	**617**	**617**
FTE	3.7	3.7	3.7	3.7	3.7	3.7	3.7
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4
2EN020.003 NATURAL GAS VEHICLE & ELECTRICAL FIELD MAINTENANCE							
Labor	1,325	1,386	1,386	1,383	1,382	1,382	1,382
Non-Labor	1,837	1,837	1,837	1,837	1,837	1,837	1,837
NSE	0	0	0	0	0	0	0
Total	**3,162**	**3,223**	**3,223**	**3,220**	**3,219**	**3,219**	**3,219**
FTE	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Unit Measure: FTEs							
Units	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN015.001 - VP GAS ENGINEERING & SYS INTEG

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 1. VP GAS ENGINEERING & SYS INTEG
Workpaper: 2EN015.001 - VP GAS ENGINEERING & SYS INTEG
Unit Measure: FTEs

Activity Description:

This category includes labor and non-labor costs and activities associated with the Vice President of Gas Engineering and System Integrity. The expenditures incurred by the Vice President (VP) are related to setting the goals and vision for the organization in alignment with company goals, financial support, and administrative functions. These roles provide governance and technical and policy support for the various Operating groups for SoCalGas and SDG&E.

Forecast Explanations:

Labor - Base YR Rec

The forecast was developed for this cost category for labor using a Base Year methodology. A Base Year forecast best reflects the future labor expense requirements for this workpaper group.

Non-Labor - Base YR Rec

The forecast was developed for this cost category for non-labor using a Base Year methodology. A Base Year forecast best reflects the future non-labor expense requirements for this workpaper group.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and measurable representation of labor resources associated with the Operating & Maintenance (O&M) costs presented. Using FTEs enables a consistent and transparent method for the workforce in this cost center.
By standardizing labor measurement through FTEs, the workpaper accurately reflects the staffing requirements needed to carry out strategic leadership and oversight of the specialized functions in Engineering Design and enables alignment between resource levels and the engineering activities essential to safe, reliable, efficient, and compliant system operations.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 1. VP GAS ENGINEERING & SYS INTEG
Workpaper: 2EN015.001 - VP GAS ENGINEERING & SYS INTEG
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	489	737	395	364	323	323	323	323	323	323	323
Non-Labor	542	366	264	151	291	291	291	291	291	291	291
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,030**	**1,104**	**659**	**515**	**613**	**614**	**614**	**614**	**614**	**614**	**614**
FTE	2.3	3.7	1.6	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Units	0	0	0	0	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. VP GAS ENGINEERING & SYS INTEG
Workpaper: 2EN015.001 - VP GAS ENGINEERING & SYS INTEG
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	323	323	323	323	323	323	0	0	0	0	0	0	323	323	323	323	323	323
NLbr	291	291	291	291	291	291	0	0	0	0	0	0	291	291	291	291	291	291
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**614**	**614**	**614**	**614**	**614**	**614**	**0**	**0**	**0**	**0**	**0**	**0**	**614**	**614**	**614**	**614**	**614**	**614**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. VP GAS ENGINEERING & SYS INTEG
Workpaper: 2EN015.001 - VP GAS ENGINEERING & SYS INTEG
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	358	563	316	300	274
Non-Labor	448	340	251	147	291
NSE	0	0	0	0	0
Total	**806**	**903**	**567**	**447**	**565**
FTE	1.9	3.1	1.4	1.0	1.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	1
Recorded-Adjusted (Nominal $)					
Labor	358	563	316	300	274
Non-Labor	448	340	251	147	291
NSE	0	0	0	0	0
Total	**806**	**903**	**567**	**447**	**565**
FTE	1.9	3.1	1.4	1.0	1.0
Units	0	0	0	0	1
Vacation & Sick (Nominal $)					
Labor	63	95	50	48	48

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. VP GAS ENGINEERING & SYS INTEG
Workpaper: 2EN015.001 - VP GAS ENGINEERING & SYS INTEG
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	**63**	**95**	**50**	**48**	**48**
FTE	0.4	0.6	0.2	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	68	79	29	15	0
Non-Labor	94	27	13	4	0
NSE	0	0	0	0	0
Total	**162**	**106**	**42**	**19**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	489	737	395	364	323
Non-Labor	542	366	264	151	291
NSE	0	0	0	0	0
Total	**1,030**	**1,104**	**659**	**515**	**613**
FTE	2.3	3.7	1.6	1.2	1.2
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. VP GAS ENGINEERING & SYS INTEG
Workpaper: 2EN015.001 - VP GAS ENGINEERING & SYS INTEG
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

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

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. VP GAS ENGINEERING & SYS INTEG
Workpaper: 2EN015.001 - VP GAS ENGINEERING & SYS INTEG
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN016.000 - GAS DECARBONIZATION

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	2. GAS DECARBONIZATION
Workpaper:	2EN016.000 - GAS DECARBONIZATION
Unit Measure:	No feasible units

Activity Description:

The Gas Decarbonization organization is focused on the assessment and development of decarbonized fuels and technology solutions to provide safe, reliable, and affordable energy to the various end-user applications in support of SoCalGas's mission, values and California's broader decarbonization goals including CPUC's policies, priorities and objectives. The Market Strategy and Market Development groups implement these initiatives to support safe, reliable, resilient, sustainable, and affordable service in alignment with the CPUC's Strategic Directives and Public Utilities Code § 740.4 , which authorizes reasonable, ratepayer beneficial economic development activities including market research. Market Strategy translates continuously evolving external energy market dynamics into actionable initiatives by continuously tracking global, regional, state, and local trends in decarbonization, commodities, policy, and technology and commercialization, and by conducting targeted techno economic and market strategy analyses as conditions evolve. It also leads strategic partnerships with industry stakeholders and applies national and global learnings to guide advance SoCalGas's priorities in an optimal and cost effective manner . Market Development identifies, evaluates, and advances emerging and strategic energy solutions from concept through customer adoption through research, stakeholder engagement, pilot development, and program implementation with industry, agencies, municipalities, and community partners, while managing associated labor and non labor costs and overseeing program management and compliance. Key focus areas include the Renewable Natural Gas Market Development Program and the Clean Transportation Program.

Forecast Explanations:

Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor expenses for the Gas Decarbonization area. This method is most appropriate because the base year is representative of current operational requirements and resource needs to support the aforementioned activities.

Non-Labor - Base YR Rec

A base year forecasting methodology was used to forecast labor and non-labor expenses for the Gas Decarbonization area. This method is most appropriate because the base year is representative of current operational requirements and resource needs to support the aforementioned activities.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

NSE is not applicable to this workgroup.

Units - Base YR Rec

The Gas Decarbonization organization is focused on the assessment and development of decarbonized fuels and technology solutions to provide safe, reliable, and affordable energy to the various end-user applications in support of SoCalGas's mission, values and California's broader decarbonization goals including CPUC's policies, priorities and objectives. Due to the broad scope of activities within this area, identifying a single, uniform unit of measurement is not feasible.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	4,603	4,815	4,059	3,825	2,955	3,091	3,090	3,084	3,083	3,082	3,081
Non-Labor	4,961	6,848	5,785	3,018	282	282	282	282	282	282	282
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**9,564**	**11,663**	**9,843**	**6,843**	**3,237**	**3,373**	**3,372**	**3,366**	**3,365**	**3,364**	**3,363**
FTE	29.7	30.8	25.0	23.7	17.4	17.4	17.4	17.4	17.4	17.4	17.4
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

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	2,955	2,955	2,955	2,955	2,955	2,955	136	135	129	128	127	126	3,091	3,090	3,084	3,083	3,082	3,081
NLbr	282	282	282	282	282	282	0	0	0	0	0	0	282	282	282	282	282	282
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,237**	**3,237**	**3,237**	**3,237**	**3,237**	**3,237**	**136**	**135**	**129**	**128**	**127**	**126**	**3,373**	**3,372**	**3,366**	**3,365**	**3,364**	**3,363**
FTE	17.4	17.4	17.4	17.4	17.4	17.4	0.0	0.0	0.0	0.0	0.0	0.0	17.4	17.4	17.4	17.4	17.4	17.4
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	136	0	0	136	0.0	0	1-Sided 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	**136**	**0**	**0**	**136**	**0.0**	0	
2027	135	0	0	135	0.0	0	1-Sided 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	**135**	**0**	**0**	**135**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	129	0	0	129	0.0	0	1-Sided 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	**129**	**0**	**0**	**129**	**0.0**	0	
2029	128	0	0	128	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**128**	**0**	**0**	**128**	**0.0**	0	
2030	127	0	0	127	0.0	0	1-Sided 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	**127**	**0**	**0**	**127**	**0.0**	0	
2031	126	0	0	126	0.0	0	1-Sided 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	**126**	**0**	**0**	**126**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	3,367	3,677	3,243	3,158	2,505
Non-Labor	4,104	6,346	5,508	2,936	511
NSE	0	0	0	0	0
Total	**7,470**	**10,023**	**8,751**	**6,095**	**3,016**
FTE	24.9	26.0	21.4	20.2	14.7
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	6
Non-Labor	0	0	0	0	-229
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-223**
FTE	0.0	0.0	0.0	0.0	-0.1
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	3,367	3,677	3,243	3,158	2,511
Non-Labor	4,104	6,346	5,508	2,936	282
NSE	0	0	0	0	0
Total	**7,470**	**10,023**	**8,751**	**6,095**	**2,793**
FTE	25.0	26.0	21.4	20.2	14.6
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	594	621	515	507	444

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

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	**594**	**621**	**515**	**507**	**444**
FTE	4.7	4.8	3.6	3.5	2.8
Units	0	0	0	0	0
Escalation to 2025$					
Labor	642	518	301	159	0
Non-Labor	857	502	277	82	0
NSE	0	0	0	0	0
Total	**1,499**	**1,020**	**577**	**242**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	4,603	4,815	4,059	3,825	2,955
Non-Labor	4,961	6,848	5,785	3,018	282
NSE	0	0	0	0	0
Total	**9,564**	**11,663**	**9,843**	**6,843**	**3,237**
FTE	29.7	30.8	25.0	23.7	17.4
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	6
Non-Labor	0	0	0	0	-229
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-223**
FTE	0.0	0.0	0.0	0.0	-0.1
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	-312	0	0	0.0	0	1-Sided Adj

Explanation: Exclusion due to disallowance from the 2024 GRC.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-86	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of non-labor due to disallowance in the 2024 GRC from FG9080002200 for cost element 6220600.					
2025	0	-118	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of non-labor due to disallowance in the 2024 GRC.					
2025	0	-49	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of non-labor due to disallowance in the 2024 GRC.					
2025	0	-60	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of non-labor due to disallowance in the 2024 GRC.					
2025	0	109	0	0.0	0	1-Sided Adj
Explanation:	Adjustments to an accrual that posted to an FG account.					
2025	46	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	18	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	25	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	5	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	36	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	57	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	33	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	44	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	6	0	0	-0.1	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOEN. Workpaper 2EN016.000; CC 2200-2229.000.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. GAS DECARBONIZATION
Workpaper: 2EN016.000 - GAS DECARBONIZATION
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	27	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	23	0	0	0.0	0	1-Sided Adj
Explanation:	Correction to adjustment for exclusion error for labor.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustments to update units of measure.					
2025	0	-25	0	0.0	0	1-Sided Adj
Explanation:	Exclude cost from FG9210002200 to align with AB1167.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Update to unit of measurement.					
2025 Total	**6**	**-229**	**0**	**-0.1**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper:	2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
Unit Measure:	FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities of nonshared services for the Gas Engineering division at SoCalGas. The costs associated are primarily labor-related and reflect the need to maintain a small team with specialized technical expertise and strong program management capabilities within Gas Engineering . Costs reflected in this request support staffing of engineering project management , resiliency engineering, and alternative and renewable power engineering. This includes planning, cross-department coordination, internal alignment to design standard changes, workforce development, technical expertise, and potential early-stage support for applications and proceedings. This group also supports special initiatives that require interdepartmental and interagency coordination. Examples of this include implementation planning for new high-pressure pipeline repair methodologies such as composite repairs intended to support system reliability and affordability with less invasive and lower cost repair methods .

Forecast Explanations:

Labor - Base YR Rec

The base year method was selected because using the 2025 costs as a baseline reflects the current structure of the group after its reorganization.

Non-Labor - Base YR Rec

The base year method was selected because using the 2025 costs as a baseline reflects the current structure of the group after its reorganization.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non-labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non- labor expenses that directly support each FTE's work activity . This unit of measure promotes transparency, comparability, and alignment between the cost of labor resources and the non-labor investments necessary to

Note: Totals may include rounding differences .

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
Unit Measure: FTEs

sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,208	1,107	1,094	1,173	664	695	694	693	693	692	692
Non-Labor	3,056	853	864	91	193	193	193	193	193	193	193
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**4,264**	**1,959**	**1,958**	**1,263**	**858**	**888**	**887**	**886**	**886**	**885**	**885**
FTE	7.1	6.5	6.2	6.6	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Units	0	0	0	0	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
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	664	664	664	664	664	664	31	30	29	29	28	28	695	694	693	693	692	692
NLbr	193	193	193	193	193	193	0	0	0	0	0	0	193	193	193	193	193	193
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**857**	**857**	**857**	**857**	**857**	**857**	**31**	**30**	**29**	**29**	**28**	**28**	**888**	**887**	**886**	**886**	**885**	**885**
FTE	4.3	4.3	4.3	4.3	4.3	4.3	0.0	0.0	0.0	0.0	0.0	0.0	4.3	4.3	4.3	4.3	4.3	4.3
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	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	**31**	**0**	**0**	**31**	**0.0**	0	
2027	30	0	0	30	0.0	0	1-Sided 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	**30**	**0**	**0**	**30**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
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	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	**29**	**0**	**0**	**29**	**0.0**	0	
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	**29**	**0**	**0**	**29**	**0.0**	0	
2030	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**28**	**0**	**0**	**28**	**0.0**	0	
2031	28	0	0	28	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**28**	**0**	**0**	**28**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
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	884	845	874	969	564
Non-Labor	2,528	790	823	88	193
NSE	0	0	0	0	0
Total	**3,411**	**1,635**	**1,697**	**1,057**	**758**
FTE	6.0	5.5	5.3	5.6	3.6
Units	0	0	0	0	4
Recorded-Adjusted (Nominal $)					
Labor	884	845	874	969	564
Non-Labor	2,528	790	823	88	193
NSE	0	0	0	0	0
Total	**3,411**	**1,635**	**1,697**	**1,057**	**758**
FTE	6.0	5.5	5.3	5.6	3.6
Units	0	0	0	0	4
Vacation & Sick (Nominal $)					
Labor	156	143	139	155	100

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
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	**156**	**143**	**139**	**155**	**100**
FTE	1.1	1.0	0.9	1.0	0.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	169	119	81	49	0
Non-Labor	528	62	41	2	0
NSE	0	0	0	0	0
Total	**697**	**181**	**122**	**51**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,208	1,107	1,094	1,173	664
Non-Labor	3,056	853	864	91	193
NSE	0	0	0	0	0
Total	**4,264**	**1,959**	**1,958**	**1,263**	**858**
FTE	7.1	6.5	6.2	6.6	4.3
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	884	845	874	969	564
Non-Labor	2,528	790	823	88	193
NSE	0	0	0	0	0
Total	**3,411**	**1,635**	**1,697**	**1,057**	**758**
FTE	6.0	5.5	5.3	5.6	3.6
Units	0	0	0	0	4

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	15	0	0	0.0	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2021	281	2,012	0	1.2	0	CCTR Transf From 2200-1022.000
Explanation:	Reallocated costs to reflect the updated organizational structure following organizational changes.					
2021	301	139	0	2.7	0	CCTR Transf From 2200-0333.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2021	287	377	0	2.1	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2021 Total	**884**	**2,528**	**0**	**6.0**	0	
2022	16	6	0	0.1	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2022	269	562	0	1.0	0	CCTR Transf From 2200-1022.000
Explanation:	Reallocated costs to reflect the updated organizational structure following organizational changes.					
2022	560	221	0	4.4	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2022 Total	**845**	**790**	**0**	**5.5**	0	
2023	73	77	0	0.6	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	364	572	0	1.4	0	CCTR Transf From 2200-1022.000
Explanation:	Reallocated costs to reflect the updated organizational structure following organizational changes.					
2023	0	0	0	0.0	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2023	437	174	0	3.3	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2023 Total	**874**	**823**	**0**	**5.3**	0	
2024	10	1	0	0.0	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2024	-68	-72	0	-0.6	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2024	337	83	0	1.0	0	CCTR Transf From 2200-1022.000
Explanation:	Reallocated costs to reflect the updated organizational structure following organizational changes.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. ENGINEERING DEVELOPMENT & TECHNOLOGY
Workpaper: 2EN025.000 - ENGINEERING DEVELOPMENT & TECHNOLOGY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	690	76	0	5.2	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2024 Total	**969**	**88**	**0**	**5.6**	0	
2025	510	187	0	3.5	0	CCTR Transf From 2200-0333.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2025	55	7	0	0.1	0	CCTR Transf From 2200-1022.000
Explanation:	Reallocated costs to reflect the updated organizational structure following organizational changes.					
2025	0	0	0	0.0	4	1-Sided Adj
Explanation:	Adjustments to update units of measure.					
2025 Total	**564**	**193**	**0**	**3.6**	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN017.000 - EAC-MATERIALS LABORATORY

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	4. ANALYSIS TESTING AND MATERIALS
Workpaper:	2EN017.000 - EAC-MATERIALS LABORATORY
Unit Measure:	FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities of non- shared services in Gas Engineering for Engineering Analysis Center Materials Laboratory. Activities include laboratory testing and quality assurance services for vendor products, pipeline steel and plastic and failure analysis. Laboratory and field-facing activities are needed to maintain compliance and provide safe and reliable service to customers. Activities supported under this group include laboratory testing, evaluation, and verification of materials and coatings. Preparation of steel samples for metallurgical analysis, and equipment evaluation. Additionally, this group supports material vendor assessments and guides the introduction of new material classes, thereby reinforcing compliance and performance standards.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for labor in this cost category is a Base Year method . This method is most appropriate because it reflects the existing volume of activity that are continually augmented to maintain the safety of employees, contractors, customers, and the public.
One additional FTE has been requested and incorporated for the year 2027 to support Operations & Maintenance (O&M), Capital projects, and activities related to integrity management. Also, supporting an increased effort in material testing , failure analysis support and traceability.

Non-Labor - Base YR Rec

The forecast method developed for non-labor for this cost category is a Base Year method . This method is most appropriate because it reflects the existing volume of activity that are continually augmented to maintain the safety of employees, contractors, customers, and the public.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.000 - EAC-MATERIALS LABORATORY
Unit Measure: FTEs

sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	414	395	370	376	318	333	458	457	457	457	457
Non-Labor	179	150	179	113	76	76	76	76	76	76	76
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**593**	**545**	**549**	**489**	**394**	**409**	**534**	**533**	**533**	**533**	**533**
FTE	3.4	3.4	3.1	3.1	2.6	2.6	3.6	3.6	3.6	3.6	3.6
Units	0	0	0	0	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.000 - EAC-MATERIALS LABORATORY
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	318	318	318	318	318	318	15	140	139	139	139	139	333	458	457	457	457	457
NLbr	76	76	76	76	76	76	0	0	0	0	0	0	76	76	76	76	76	76
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**394**	**394**	**394**	**394**	**394**	**394**	**15**	**140**	**139**	**139**	**139**	**139**	**409**	**534**	**533**	**533**	**533**	**533**
FTE	2.6	2.6	2.6	2.6	2.6	2.6	0.0	1.0	1.0	1.0	1.0	1.0	2.6	3.6	3.6	3.6	3.6	3.6
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	15	0	0	15	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**15**	**0**	**0**	**15**	**0.0**	0	
2027	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Engineering Analysis Center related projects.						
2027	20	0	0	20	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.000 - EAC-MATERIALS LABORATORY
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**140**	**0**	**0**	**140**	**1.0**	0	
2028	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Engineering Analysis Center related projects.						
2028	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**139**	**0**	**0**	**139**	**1.0**	0	
2029	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Engineering Analysis Center related projects.						
2029	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**139**	**0**	**0**	**139**	**1.0**	0	
2030	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Engineering Analysis Center related projects.						
2030	19	0	0	19	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.000 - EAC-MATERIALS LABORATORY
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**139**	**0**	**0**	**139**	**1.0**	0	
2031	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Engineering Analysis Center related projects.						
2031	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**139**	**0**	**0**	**139**	**1.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.000 - EAC-MATERIALS LABORATORY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	303	302	296	310	270
Non-Labor	148	139	171	110	76
NSE	0	0	0	0	0
Total	**451**	**441**	**466**	**420**	**346**
FTE	2.9	2.9	2.7	2.7	2.2
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	0	0	0	0	3
Recorded-Adjusted (Nominal $)					
Labor	303	302	296	310	270
Non-Labor	148	139	171	110	76
NSE	0	0	0	0	0
Total	**451**	**441**	**466**	**420**	**346**
FTE	2.9	2.9	2.7	2.7	2.2
Units	0	0	0	0	3
Vacation & Sick (Nominal $)					
Labor	53	51	47	50	48

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.000 - EAC-MATERIALS LABORATORY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**53**	**51**	**47**	**50**	**48**
FTE	0.5	0.5	0.4	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	58	42	27	16	0
Non-Labor	31	11	9	3	0
NSE	0	0	0	0	0
Total	**89**	**53**	**36**	**19**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	414	395	370	376	318
Non-Labor	179	150	179	113	76
NSE	0	0	0	0	0
Total	**593**	**545**	**549**	**489**	**394**
FTE	3.4	3.4	3.1	3.1	2.6
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.000 - EAC-MATERIALS LABORATORY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	3	1-Sided Adj

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.000 - EAC-MATERIALS LABORATORY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	3	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN017.002 - EAC-ADMINISTRATION

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.002 - EAC-ADMINISTRATION
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities of non- shared services in Gas Engineering for Engineering Analysis Center Administration. This group primarily supports field-facing activities related to gas quality monitoring and verification, as well as hydrocarbon analysis to determine energy content and confirm BTU factors for accurate billing of core customers.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is a base year method. This method is most appropriate because it reflects the existing volume of activity that will continue to support activities described below which represent key drivers of labor costs.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is a base year method. This method is most appropriate because it reflects the existing volume of activity that will continue to support activities described below which represent key drivers of non-labor costs.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.002 - EAC-ADMINISTRATION
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	221	171	173	161	170	178	178	177	177	177	177
Non-Labor	32	34	30	29	18	18	18	18	18	18	18
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**254**	**204**	**203**	**190**	**188**	**196**	**196**	**195**	**195**	**195**	**195**
FTE	2.4	1.8	1.8	1.6	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Units	0	0	0	0	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.002 - EAC-ADMINISTRATION
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	170	170	170	170	170	170	8	8	7	7	7	7	178	178	177	177	177	177
NLbr	18	18	18	18	18	18	0	0	0	0	0	0	18	18	18	18	18	18
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**188**	**188**	**188**	**188**	**188**	**188**	**8**	**8**	**7**	**7**	**7**	**7**	**196**	**196**	**195**	**195**	**195**	**195**
FTE	1.3	1.3	1.3	1.3	1.3	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3	1.3	1.3	1.3	1.3	1.3
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	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**8**	**0**	**0**	**8**	**0.0**	0	
2027	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**8**	**0**	**0**	**8**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.002 - EAC-ADMINISTRATION
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	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2029	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2030	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2031	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**7**	**0**	**0**	**7**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.002 - EAC-ADMINISTRATION
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	162	130	138	133	145
Non-Labor	27	31	29	28	18
NSE	0	0	0	0	0
Total	**189**	**162**	**167**	**161**	**163**
FTE	2.0	1.5	1.5	1.4	1.1
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	1
Recorded-Adjusted (Nominal $)					
Labor	162	130	138	133	145
Non-Labor	27	31	29	28	18
NSE	0	0	0	0	0
Total	**189**	**162**	**167**	**161**	**163**
FTE	2.0	1.5	1.5	1.4	1.1
Units	0	0	0	0	1
Vacation & Sick (Nominal $)					
Labor	29	22	22	21	26

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.002 - EAC-ADMINISTRATION
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	**29**	**22**	**22**	**21**	**26**
FTE	0.4	0.3	0.3	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	31	18	13	7	0
Non-Labor	6	2	1	1	0
NSE	0	0	0	0	0
Total	**36**	**21**	**14**	**8**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	221	171	173	161	170
Non-Labor	32	34	30	29	18
NSE	0	0	0	0	0
Total	**254**	**204**	**203**	**190**	**188**
FTE	2.4	1.8	1.8	1.6	1.3
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.002 - EAC-ADMINISTRATION
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

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

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.002 - EAC-ADMINISTRATION
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN017.003 - EAC-APPLIED TECHNOLOGY

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.003 - EAC-APPLIED TECHNOLOGY
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities of nonshared services in Gas Engineering's EAC Applied Technologies , including the operation of environmental chambers used to test system components and tools under field conditions. They also cover work related to monitoring equipment, resolving technical issues, and completing emissions testing at compressor sites to stay in compliance. Additional activities include planning, installing, testing, validating, and maintaining specialized equipment, along with preparing technical documentation that supports safe operations, system reliability, emissions monitoring, and effective implementation of new technologies

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is a base year method. This method is most appropriate because it reflects the existing volume of activity that will continue to support activities described below which represent key drivers of labor costs.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is a base year method. This method is most appropriate because it reflects the existing volume of activity that will continue to support activities described below which represent key drivers of non-labor costs.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.003 - EAC-APPLIED TECHNOLOGY
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	696	850	750	597	693	725	725	723	723	723	723
Non-Labor	86	70	203	-39	58	58	58	58	58	58	58
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**782**	**920**	**953**	**558**	**751**	**783**	**783**	**781**	**781**	**781**	**781**
FTE	6.0	7.6	6.4	5.2	5.7	5.7	5.7	5.7	5.7	5.7	5.7
Units	0	0	0	0	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.003 - EAC-APPLIED TECHNOLOGY
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	693	693	693	693	693	693	32	32	30	30	30	30	725	725	723	723	723	723
NLbr	58	58	58	58	58	58	0	0	0	0	0	0	58	58	58	58	58	58
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**751**	**751**	**751**	**751**	**751**	**751**	**32**	**32**	**30**	**30**	**30**	**30**	**783**	**783**	**781**	**781**	**781**	**781**
FTE	5.7	5.7	5.7	5.7	5.7	5.7	0.0	0.0	0.0	0.0	0.0	0.0	5.7	5.7	5.7	5.7	5.7	5.7
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	32	0	0	32	0.0	0	1-Sided 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	**32**	**0**	**0**	**32**	**0.0**	0	
2027	32	0	0	32	0.0	0	1-Sided 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	**32**	**0**	**0**	**32**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.003 - EAC-APPLIED TECHNOLOGY
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	30	0	0	30	0.0	0	1-Sided 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	**30**	**0**	**0**	**30**	**0.0**	0	
2029	30	0	0	30	0.0	0	1-Sided 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	**30**	**0**	**0**	**30**	**0.0**	0	
2030	30	0	0	30	0.0	0	1-Sided 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	**30**	**0**	**0**	**30**	**0.0**	0	
2031	30	0	0	30	0.0	0	1-Sided 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	**30**	**0**	**0**	**30**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.003 - EAC-APPLIED TECHNOLOGY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	510	654	599	493	589
Non-Labor	72	65	193	-38	58
NSE	0	0	0	0	0
Total	**582**	**719**	**792**	**455**	**647**
FTE	5.1	6.5	5.5	4.4	4.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-2	-5	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**-2**	**-5**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	6
Recorded-Adjusted (Nominal $)					
Labor	509	649	599	493	589
Non-Labor	72	65	193	-38	58
NSE	0	0	0	0	0
Total	**580**	**714**	**792**	**455**	**647**
FTE	5.1	6.4	5.5	4.4	4.8
Units	0	0	0	0	6
Vacation & Sick (Nominal $)					
Labor	90	110	95	79	104

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.003 - EAC-APPLIED TECHNOLOGY
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	**90**	**110**	**95**	**79**	**104**
FTE	0.9	1.2	0.9	0.8	0.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	97	91	56	25	0
Non-Labor	15	5	10	-1	0
NSE	0	0	0	0	0
Total	**112**	**96**	**65**	**24**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	696	850	750	597	693
Non-Labor	86	70	203	-39	58
NSE	0	0	0	0	0
Total	**782**	**920**	**953**	**558**	**751**
FTE	6.0	7.6	6.4	5.2	5.7
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.003 - EAC-APPLIED TECHNOLOGY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-2	-5	-0.100	0	0
Non-Labor	-0.039	0	0	0	0
NSE	0	0	0	0	0
Total	**-2**	**-5**	**-0.100**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	6

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-2	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2021 Total	**-2**	**0**	**0**	**0.0**	0	
2022	-5	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.003 - EAC-APPLIED TECHNOLOGY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	**-5**	**0**	**0**	**0.0**	0	
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation:	Update to unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	6	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN017.004 - EAC-MATERIAL QUALITY MANAGEMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	4. ANALYSIS TESTING AND MATERIALS
Workpaper:	2EN017.004 - EAC-MATERIAL QUALITY MANAGEMENT
Unit Measure:	FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities of non- shared services in Gas Engineering for Engineering Analysis Center Material Quality Management. Activities include providing Quality Inspection Management, vendor assessments, material specifications, and oversight for complex major projects.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is a base year method. This method is most appropriate because it reflects the existing volume of activity that this team will continue to support. Material Quality Management requests two additional FTEs for backfill; one to support O&M activities for an engineering role to be a quality responsible person overseeing multiple material specifications, along with another FTE for QC inspection activities aligned with SB1371 best practices as further explained in the Cost Drivers section. The costs associated with these labor resources are not captured in the base year; therefore, they are requested as incremental FTEs.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is a base year method. This method is most appropriate because it reflects the existing volume of activity that this team will continue to support representing key drivers of non-labor costs.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.004 - EAC-MATERIAL QUALITY MANAGEMENT
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	306	482	457	257	489	762	762	761	761	760	760
Non-Labor	982	1,134	1,010	1,277	738	738	738	738	738	738	738
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,288**	**1,615**	**1,467**	**1,534**	**1,227**	**1,500**	**1,500**	**1,499**	**1,499**	**1,498**	**1,498**
FTE	2.3	3.6	4.2	2.3	4.0	6.0	6.0	6.0	6.0	6.0	6.0
Units	0	0	0	0	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.004 - EAC-MATERIAL QUALITY 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	489	489	489	489	489	489	273	273	272	272	271	271	762	762	761	761	760	760
NLbr	738	738	738	738	738	738	0	0	0	0	0	0	738	738	738	738	738	738
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,227**	**1,227**	**1,227**	**1,227**	**1,227**	**1,227**	**273**	**273**	**272**	**272**	**271**	**271**	**1,500**	**1,500**	**1,499**	**1,499**	**1,498**	**1,498**
FTE	4.0	4.0	4.0	4.0	4.0	4.0	2.0	2.0	2.0	2.0	2.0	2.0	6.0	6.0	6.0	6.0	6.0	6.0
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	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Material Quality Management related projects.						
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	**273**	**0**	**0**	**273**	**2.0**	0	
2027	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Material Quality Management related projects.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.004 - EAC-MATERIAL QUALITY MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	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	**273**	**0**	**0**	**273**	**2.0**	0	
2028	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Material Quality Management related projects.						
2028	32	0	0	32	0.0	0	1-Sided 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	**272**	**0**	**0**	**272**	**2.0**	0	
2029	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Material Quality Management related projects.						
2029	32	0	0	32	0.0	0	1-Sided 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	**272**	**0**	**0**	**272**	**2.0**	0	
2030	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Material Quality Management related projects.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.004 - EAC-MATERIAL QUALITY MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	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.						
2030 Total	**271**	**0**	**0**	**271**	**2.0**	0	
2031	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Material Quality Management related projects.						
2031	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.						
2031 Total	**271**	**0**	**0**	**271**	**2.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.004 - EAC-MATERIAL QUALITY MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	223	368	365	212	415
Non-Labor	812	1,050	962	1,242	738
NSE	0	0	0	0	0
Total	**1,036**	**1,418**	**1,327**	**1,454**	**1,154**
FTE	1.9	3.0	3.6	1.9	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	0	0	0	0	4
Recorded-Adjusted (Nominal $)					
Labor	223	368	365	212	415
Non-Labor	812	1,050	962	1,242	738
NSE	0	0	0	0	0
Total	**1,036**	**1,418**	**1,327**	**1,454**	**1,154**
FTE	1.9	3.0	3.6	2.0	3.4
Units	0	0	0	0	4
Vacation & Sick (Nominal $)					
Labor	39	62	58	34	73

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.004 - EAC-MATERIAL QUALITY 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	**39**	**62**	**58**	**34**	**73**
FTE	0.4	0.6	0.6	0.3	0.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	43	52	34	11	0
Non-Labor	170	83	48	35	0
NSE	0	0	0	0	0
Total	**212**	**135**	**82**	**45**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	306	482	457	257	489
Non-Labor	982	1,134	1,010	1,277	738
NSE	0	0	0	0	0
Total	**1,288**	**1,615**	**1,467**	**1,534**	**1,227**
FTE	2.3	3.6	4.2	2.3	4.0
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.004 - EAC-MATERIAL QUALITY MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	4	1-Sided Adj

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ANALYSIS TESTING AND MATERIALS
Workpaper: 2EN017.004 - EAC-MATERIAL QUALITY MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN018.000 - LAND AND RIGHT-OF-WAY

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.000 - LAND AND RIGHT-OF-WAY
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenditures and captures activities performed by Land and Right of Way . Land and Right of Way manages necessary property rights to enable SoCalGas to legally access, operate and maintain its pipeline infrastructure in public and private land, by acquiring new property rights to facilitate pipeline project delivery, administering existing lease payments and renewing expiring right-of-way leases, and managing the disposition of property rights which are no longer used and useful to the company. Land and Right of Way also provides land rights policy governance including governance of encroachment management in compliance with GO- 112F Section 143.5.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category for labor is based on the base year. Current activity levels and support functions are expected to continue moving forward, and historical costs do not represent the current and anticipated labor expense requirements. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to allow for the continual land right management support to projects and activities related to construction and maintenance of SoCalGas pipelines system.

Non-Labor - Base YR Rec

The forecast method developed for this cost category for non-labor is based on the base year. Current activity levels and support functions are expected to continue moving forward, and historical costs do not represent the current and anticipated labor expense requirements. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to allow for the continual land right management support to projects and activities related to construction and maintenance of SoCalGas pipelines system.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.000 - LAND AND RIGHT-OF-WAY
Unit Measure: FTEs

of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	932	1,015	1,052	973	954	998	998	996	995	995	995
Non-Labor	2,607	2,147	2,383	2,277	2,055	2,055	2,055	2,055	2,055	2,055	2,055
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,539**	**3,162**	**3,435**	**3,250**	**3,009**	**3,053**	**3,053**	**3,051**	**3,050**	**3,050**	**3,050**
FTE	8.2	9.0	9.1	8.7	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Units	0	0	0	0	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.000 - LAND AND RIGHT-OF-WAY
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	954	954	954	954	954	954	44	44	42	41	41	41	998	998	996	995	995	995
NLbr	2,055	2,055	2,055	2,055	2,055	2,055	0	0	0	0	0	0	2,055	2,055	2,055	2,055	2,055	2,055
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,009**	**3,009**	**3,009**	**3,009**	**3,009**	**3,009**	**44**	**44**	**42**	**41**	**41**	**41**	**3,053**	**3,053**	**3,051**	**3,050**	**3,050**	**3,050**
FTE	8.6	8.6	8.6	8.6	8.6	8.6	0.0	0.0	0.0	0.0	0.0	0.0	8.6	8.6	8.6	8.6	8.6	8.6
Units	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	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	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.						
2027 Total	**44**	**0**	**0**	**44**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.000 - LAND AND RIGHT-OF-WAY
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	42	0	0	42	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**42**	**0**	**0**	**42**	**0.0**	0	
2029	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**41**	**0**	**0**	**41**	**0.0**	0	
2030	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**41**	**0**	**0**	**41**	**0.0**	0	
2031	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**41**	**0**	**0**	**41**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.000 - LAND AND RIGHT-OF-WAY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	682	775	840	803	811
Non-Labor	2,157	1,989	2,269	2,215	2,055
NSE	0	0	0	0	0
Total	**2,839**	**2,765**	**3,109**	**3,018**	**2,866**
FTE	6.9	7.5	7.8	7.4	7.2
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	0	0	0	0	9
Recorded-Adjusted (Nominal $)					
Labor	682	775	840	803	811
Non-Labor	2,157	1,989	2,269	2,215	2,055
NSE	0	0	0	0	0
Total	**2,839**	**2,765**	**3,109**	**3,018**	**2,866**
FTE	6.9	7.6	7.8	7.4	7.2
Units	0	0	0	0	9
Vacation & Sick (Nominal $)					
Labor	120	131	133	129	143

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.000 - LAND AND RIGHT-OF-WAY
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	**120**	**131**	**133**	**129**	**143**
FTE	1.3	1.4	1.3	1.3	1.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	130	109	78	41	0
Non-Labor	451	157	114	62	0
NSE	0	0	0	0	0
Total	**581**	**266**	**192**	**102**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	932	1,015	1,052	973	954
Non-Labor	2,607	2,147	2,383	2,277	2,055
NSE	0	0	0	0	0
Total	**3,539**	**3,162**	**3,435**	**3,250**	**3,009**
FTE	8.2	9.0	9.1	8.7	8.6
Units	0	0	0	0	9

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.000 - LAND AND RIGHT-OF-WAY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	9	1-Sided Adj

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.000 - LAND AND RIGHT-OF-WAY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	9	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN018.001 - PI FIELD SURVEYS

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.001 - PI FIELD SURVEYS
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenditures and captures activities performed by PI Field Surveys. PI Field Surveys manages pipeline and land survey activities including pre-project research and coordination, back- office survey data analysis, field survey activities (i.e., control surveys, above ground marker and construction staking, as-built surveys, as well as locating and preserving land monuments, easement and property boundary survey and staking), easement legal description preparation and analysis, and close-out support to facilitate the delivery of federal and state mandated pipeline integrity projects, as well as other major projects, enabling the safety and reliability of the company's natural gas pipeline system.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category for labor is based on the base year. Current activity levels and support functions are expected to continue moving forward, and historical costs do not represent the current and anticipated labor expense requirements. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to allow for the continual survey support to projects and activities related to construction and maintenance of SoCalGas pipelines system.

Non-Labor - Base YR Rec

The forecast method developed for this cost category for non-labor is based on the base year. Current activity levels and support functions are expected to continue moving forward, and historical costs do not represent the current and anticipated labor expense requirements. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to allow for the continual survey support to projects and activities related to construction and maintenance of SoCalGas pipelines system.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.001 - PI FIELD SURVEYS
Unit Measure: FTEs

administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	2	1	1	1	1	1	1	1	1
Non-Labor	0	2	3	7	5	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**2**	**5**	**8**	**7**	**6**	**6**	**6**	**6**	**6**	**6**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.001 - PI FIELD SURVEYS
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	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
NLbr	5	5	5	5	5	5	0	0	0	0	0	0	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**6**	**6**	**6**	**6**	**6**	**6**	**0**	**0**	**0**	**0**	**0**	**0**	**6**	**6**	**6**	**6**	**6**	**6**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.001 - PI FIELD SURVEYS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	1	1	1
Non-Labor	0	2	3	7	5
NSE	0	0	0	0	0
Total	**0**	**2**	**4**	**8**	**7**
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	1	1	1
Non-Labor	0	2	3	7	5
NSE	0	0	0	0	0
Total	**0**	**2**	**4**	**8**	**7**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.001 - PI FIELD SURVEYS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	2	1	1
Non-Labor	0	2	3	7	5
NSE	0	0	0	0	0
Total	**0**	**2**	**5**	**8**	**7**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.001 - PI FIELD SURVEYS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN018.002 - GEOGRAPHIC ANALYSIS & SURVEY

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.002 - GEOGRAPHIC ANALYSIS & SURVEY
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenditures and captures activities performed by Geographic Analysis and Survey . Geographic Analysis and Survey staffs a licensed surveyor managing pipeline and land survey activities including pre -project property research and field survey activities (i.e., locating and preserving land monuments, easement and property boundary survey and staking), as well as easement legal description preparation and analysis to facilitate distribution pipeline project delivery. It also supports activities related to boundary and SBE tax maps preparation and updates, and training on easement legal description preparation provided to Gas Distribution personnel pursuant to CA Business and Professions code.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category for labor is based on the base year. Current activity levels and support functions are expected to continue moving forward, and historical costs do not represent the current and anticipated labor expense requirements. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to allow for the continual survey support to projects and activities related to construction and maintenance of SoCalGas pipelines system.

Non-Labor - Base YR Rec

The forecast method developed for this cost category for non-labor is based on the base year. Current activity levels and support functions are expected to continue moving forward, and historical costs do not represent the current and anticipated labor expense requirements. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to allow for the continual survey support to projects and activities related to construction and maintenance of SoCalGas pipelines system.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.002 - GEOGRAPHIC ANALYSIS & SURVEY
Unit Measure: FTEs

administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	39	43	57	19	29	30	30	30	30	30	30
Non-Labor	27	63	12	13	10	10	10	10	10	10	10
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**66**	**106**	**69**	**32**	**39**	**40**	**40**	**40**	**40**	**40**	**40**
FTE	0.2	0.3	0.5	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.002 - GEOGRAPHIC ANALYSIS & SURVEY
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	29	29	29	29	29	29	1	1	1	1	1	1	30	30	30	30	30	30
NLbr	10	10	10	10	10	10	0	0	0	0	0	0	10	10	10	10	10	10
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**39**	**39**	**39**	**39**	**39**	**39**	**1**	**1**	**1**	**1**	**1**	**1**	**40**	**40**	**40**	**40**	**40**	**40**
FTE	0.2	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
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	1	0	0	1	0.0	0	1-Sided 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	**1**	**0**	**0**	**1**	**0.0**	0	
2027	1	0	0	1	0.0	0	1-Sided 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	**1**	**0**	**0**	**1**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.002 - GEOGRAPHIC ANALYSIS & SURVEY
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	1	0	0	1	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**1**	**0**	**0**	**1**	**0.0**	0	
2029	1	0	0	1	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**1**	**0**	**0**	**1**	**0.0**	0	
2030	1	0	0	1	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**1**	**0**	**0**	**1**	**0.0**	0	
2031	1	0	0	1	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**1**	**0**	**0**	**1**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.002 - GEOGRAPHIC ANALYSIS & SURVEY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	29	33	46	16	25
Non-Labor	22	58	12	13	10
NSE	0	0	0	0	0
Total	**51**	**91**	**57**	**29**	**35**
FTE	0.3	0.3	0.4	0.1	0.2
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	29	33	46	16	25
Non-Labor	22	58	12	13	10
NSE	0	0	0	0	0
Total	**51**	**91**	**57**	**29**	**35**
FTE	0.2	0.3	0.4	0.1	0.2
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	5	6	7	3	4

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.002 - GEOGRAPHIC ANALYSIS & SURVEY
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**	**6**	**7**	**3**	**4**
FTE	0.0	0.0	0.1	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	5	5	4	1	0
Non-Labor	5	5	1	0	0
NSE	0	0	0	0	0
Total	**10**	**9**	**5**	**1**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	39	43	57	19	29
Non-Labor	27	63	12	13	10
NSE	0	0	0	0	0
Total	**66**	**106**	**69**	**32**	**39**
FTE	0.2	0.3	0.5	0.1	0.2
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.002 - GEOGRAPHIC ANALYSIS & SURVEY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN018.003 - IPD LAND SERVICES

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.003 - IPD LAND SERVICES
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenditures and captures activities performed by IPD Land Services. IPD Land Services manages permitting activities with state agencies and local municipalities, helping SoCalGas comply with all state and municipal ordinances to legally access, operate, and maintain its pipeline infrastructure in public streets and highways, by acquiring new permits, adhereing to permit conditions, and proper close out of permits to facilitate major pipeline project delivery.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category for labor is based on the base year. Current activity levels and support functions are expected to continue moving forward, and historical costs do not represent the current and anticipated labor expense requirements. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to allow for the continual permit management support to projects and activities related to construction and maintenance of SoCalGas pipelines system.

Non-Labor - Base YR Rec

The forecast method developed for this cost category for non-labor is based on the base year. Current activity levels and support functions are expected to continue moving forward, and historical costs do not represent the current and anticipated labor expense requirements. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to allow for the continual permit management support to projects and activities related to construction and maintenance of SoCalGas pipelines system.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.003 - IPD LAND SERVICES
Unit Measure: FTEs

sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	71	42	47	28	23	24	24	24	24	24	24
Non-Labor	37	18	12	7	8	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**108**	**59**	**59**	**35**	**31**	**32**	**32**	**32**	**32**	**32**	**32**
FTE	0.7	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.003 - IPD LAND SERVICES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	23	23	23	23	23	23	1	1	1	1	1	1	24	24	24	24	24	24
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	**31**	**31**	**31**	**31**	**31**	**31**	**1**	**1**	**1**	**1**	**1**	**1**	**32**	**32**	**32**	**32**	**32**	**32**
FTE	0.2	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
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	1	0	0	1	0.0	0	1-Sided 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	**1**	**0**	**0**	**1**	**0.0**	0	
2027	1	0	0	1	0.0	0	1-Sided 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	**1**	**0**	**0**	**1**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.003 - IPD LAND SERVICES
Unit Measure: FTEs

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.003 - IPD LAND SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	52	32	37	23	20
Non-Labor	31	16	11	7	8
NSE	0	0	0	0	0
Total	**83**	**48**	**49**	**30**	**28**
FTE	0.6	0.3	0.3	0.2	0.2
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	52	32	37	23	20
Non-Labor	31	16	11	7	8
NSE	0	0	0	0	0
Total	**83**	**48**	**49**	**30**	**28**
FTE	0.6	0.3	0.3	0.2	0.2
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	9	5	6	4	4

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.003 - IPD LAND SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**9**	**5**	**6**	**4**	**4**
FTE	0.1	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	10	4	3	1	0
Non-Labor	6	1	1	0	0
NSE	0	0	0	0	0
Total	**16**	**6**	**4**	**1**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	71	42	47	28	23
Non-Labor	37	18	12	7	8
NSE	0	0	0	0	0
Total	**108**	**59**	**59**	**35**	**31**
FTE	0.7	0.3	0.3	0.2	0.2
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. LAND AND RIGHT-OF-WAY
Workpaper: 2EN018.003 - IPD LAND SERVICES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN020.000 - METER SHOP & RECORDS

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.000 - METER SHOP & RECORDS
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities related to Meter Shop & Records. The Meter Shop & Records team is responsible for maintaining the integrity and compliance of the company's measurement infrastructure . Core responsibilities include procurement of meters and gas modules to meet operational demand, administering compliance programs such as General Order 58A, and enabling a safe and reliable operating system. They also manage meter repair, testing, warranty recuperation, and maintain comprehensive records for audits and regulatory reporting. Initiatives include reliability assessments and systematic replacement strategies to optimize lifecycle management. Importance lies in regulatory compliance, measurement accuracy for billing and operational control, and sustaining system reliability.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for labor for this cost category is a Base Year method . This method is most appropriate because the work activity is not expected to change. However, existing cost levels must be sustained to inspect, service, and maintain the electronic equipment, meter inventory and accuracy.

Non-Labor - Base YR Rec

The forecast method developed for non-labor for this cost category is a Base Year method . This method is most appropriate because the work activity is not expected to change. However, existing cost levels must be sustained to inspect, service, and maintain the electronic equipment, meter inventory and accuracy.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.000 - METER SHOP & RECORDS
Unit Measure: FTEs

sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,384	1,322	1,416	1,220	1,437	1,503	1,503	1,500	1,499	1,499	1,498
Non-Labor	324	144	233	121	154	154	154	154	154	154	154
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,708**	**1,467**	**1,649**	**1,341**	**1,591**	**1,657**	**1,657**	**1,654**	**1,653**	**1,653**	**1,652**
FTE	14.0	13.7	14.8	12.6	14.9	14.9	14.9	14.9	14.9	14.9	14.9
Units	0	0	0	0	15	15	15	15	15	15	15

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.000 - METER SHOP & RECORDS
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	1,437	1,437	1,437	1,437	1,437	1,437	66	66	63	62	62	61	1,503	1,503	1,500	1,499	1,499	1,498
NLbr	154	154	154	154	154	154	0	0	0	0	0	0	154	154	154	154	154	154
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,591**	**1,591**	**1,591**	**1,591**	**1,591**	**1,591**	**66**	**66**	**63**	**62**	**62**	**61**	**1,657**	**1,657**	**1,654**	**1,653**	**1,653**	**1,652**
FTE	14.9	14.9	14.9	14.9	14.9	14.9	0.0	0.0	0.0	0.0	0.0	0.0	14.9	14.9	14.9	14.9	14.9	14.9
Units	15	15	15	15	15	15	0	0	0	0	0	0	15	15	15	15	15	15

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	66	0	0	66	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**66**	**0**	**0**	**66**	**0.0**	0	
2027	66	0	0	66	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**66**	**0**	**0**	**66**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.000 - METER SHOP & RECORDS
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	63	0	0	63	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**63**	**0**	**0**	**63**	**0.0**	0	
2029	62	0	0	62	0.0	0	1-Sided 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	**62**	**0**	**0**	**62**	**0.0**	0	
2030	62	0	0	62	0.0	0	1-Sided 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	**62**	**0**	**0**	**62**	**0.0**	0	
2031	61	0	0	61	0.0	0	1-Sided 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	**61**	**0**	**0**	**61**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.000 - METER SHOP & RECORDS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,012	1,010	1,131	1,007	1,221
Non-Labor	268	134	222	118	154
NSE	0	0	0	0	0
Total	**1,280**	**1,143**	**1,353**	**1,125**	**1,375**
FTE	11.7	11.5	12.6	10.7	12.5
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	0	0	0	0	15
Recorded-Adjusted (Nominal $)					
Labor	1,012	1,010	1,131	1,007	1,221
Non-Labor	268	134	222	118	154
NSE	0	0	0	0	0
Total	**1,280**	**1,143**	**1,353**	**1,125**	**1,375**
FTE	11.7	11.6	12.6	10.7	12.5
Units	0	0	0	0	15
Vacation & Sick (Nominal $)					
Labor	179	170	180	162	216

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.000 - METER SHOP & RECORDS
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	**179**	**170**	**180**	**162**	**216**
FTE	2.3	2.1	2.2	1.9	2.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	193	142	105	51	0
Non-Labor	56	11	11	3	0
NSE	0	0	0	0	0
Total	**249**	**153**	**116**	**54**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,384	1,322	1,416	1,220	1,437
Non-Labor	324	144	233	121	154
NSE	0	0	0	0	0
Total	**1,708**	**1,467**	**1,649**	**1,341**	**1,591**
FTE	14.0	13.7	14.8	12.6	14.9
Units	0	0	0	0	15

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.000 - METER SHOP & RECORDS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	15	1-Sided Adj

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.000 - METER SHOP & RECORDS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	15	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN020.001 - INSTRUMENT SHOP AND METER QUALITY SUPPORT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.001 - INSTRUMENT SHOP AND METER QUALITY SUPPORT
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities related to Instrument Shop and Meter Quality Support. This team helps provide accuracy and reliability of measurement systems through core responsibilities such as preparing and calibrating electronic devices like Electronic Pressure Monitors (EPMs) and correctors and performing quality inspections on gas meters and modules. They also provide field support through large orifice meter inspections and measurement integrity assurance. Importance includes operational reliability, regulatory compliance, and customer confidence by delivering accurate measurement data.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for labor for this cost category is a Base Year method . This method is most appropriate because the work activity is not expected to change. However, existing cost levels must be sustained to inspect, service, and maintain the electronic equipment, meter inventory and accuracy.

Non-Labor - Base YR Rec

The forecast method developed for non-labor for this cost category is a Base Year method . This method is most appropriate because the work activity is not expected to change. However, existing cost levels must be sustained to inspect, service, and maintain the electronic equipment, meter inventory and accuracy.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.001 - INSTRUMENT SHOP AND METER QUALITY SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	484	277	437	363	448	469	468	468	467	467	467
Non-Labor	399	160	165	161	150	150	150	150	150	150	150
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**883**	**438**	**601**	**524**	**597**	**619**	**618**	**618**	**617**	**617**	**617**
FTE	3.9	2.3	3.7	3.0	3.7	3.7	3.7	3.7	3.7	3.7	3.7
Units	0	0	0	0	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.001 - INSTRUMENT SHOP AND METER QUALITY 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	448	448	448	448	448	448	21	20	20	19	19	19	469	468	468	467	467	467
NLbr	150	150	150	150	150	150	0	0	0	0	0	0	150	150	150	150	150	150
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**598**	**598**	**598**	**598**	**598**	**598**	**21**	**20**	**20**	**19**	**19**	**19**	**619**	**618**	**618**	**617**	**617**	**617**
FTE	3.7	3.7	3.7	3.7	3.7	3.7	0.0	0.0	0.0	0.0	0.0	0.0	3.7	3.7	3.7	3.7	3.7	3.7
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	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	20	0	0	20	0.0	0	1-Sided 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	**20**	**0**	**0**	**20**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.001 - INSTRUMENT SHOP AND METER QUALITY SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	20	0	0	20	0.0	0	1-Sided 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	**20**	**0**	**0**	**20**	**0.0**	0	
2029	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**19**	**0**	**0**	**19**	**0.0**	0	
2030	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**19**	**0**	**0**	**19**	**0.0**	0	
2031	19	0	0	19	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**19**	**0**	**0**	**19**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.001 - INSTRUMENT SHOP AND METER QUALITY SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	354	212	349	300	380
Non-Labor	330	149	157	157	150
NSE	0	0	0	0	0
Total	**684**	**360**	**506**	**457**	**530**
FTE	3.3	1.9	3.1	2.5	3.1
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	4
Recorded-Adjusted (Nominal $)					
Labor	354	212	349	300	380
Non-Labor	330	149	157	157	150
NSE	0	0	0	0	0
Total	**684**	**360**	**506**	**457**	**530**
FTE	3.3	2.0	3.1	2.5	3.1
Units	0	0	0	0	4
Vacation & Sick (Nominal $)					
Labor	62	36	55	48	67

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.001 - INSTRUMENT SHOP AND METER QUALITY 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	**62**	**36**	**55**	**48**	**67**
FTE	0.6	0.3	0.6	0.5	0.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	67	30	32	15	0
Non-Labor	69	12	8	4	0
NSE	0	0	0	0	0
Total	**136**	**42**	**40**	**20**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	484	277	437	363	448
Non-Labor	399	160	165	161	150
NSE	0	0	0	0	0
Total	**883**	**438**	**601**	**524**	**597**
FTE	3.9	2.3	3.7	3.0	3.7
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.001 - INSTRUMENT SHOP AND METER QUALITY 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	0	0	0	0	4

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	4	1-Sided Adj

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.001 - INSTRUMENT SHOP AND METER QUALITY SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN020.003 - NATURAL GAS VEHICLE & ELECTRICAL FIELD MAINTENANCE

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.003 - NATURAL GAS VEHICLE & ELECTRICAL FIELD MAINTENANCE
Unit Measure: FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities related to Natural Gas Vehicle & Electrical Field Maintenance. The NGV & Electrical Field Maintenance group supports the infrastructure management for 35 CNG sites, including: 47 natural gas compressors, (critical for maintaining adequate pressure and flow to support fueling operations), 15 public dispensers, (to provide access to renewable energy fueling for external customers and promoting sustainable transportation), and 31 company fleet fueling bases, (to support SoCalGas fleet fueling needs and enhance operational efficiency and reduce emissions). Responsibilities include routine maintenance, cross-compression activities during pipeline enhancements to reduce methane emissions, electrical maintenance for cathodic protection systems across the service territory by identifying electrical shorts and maintaining rectifier stations to prevent corrosion.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for labor for this cost category is a Base Year method. This method is most appropriate because the work activity is not expected to change. However, existing cost levels must be sustained to inspect, service, and maintain the electronic equipment, meter inventory and accuracy, and field operations supporting NGV stations, which require electrical maintenance on a weekly basis.

Non-Labor - Base YR Rec

The forecast method developed for non-labor for this cost category is a Base Year method. This method is most appropriate because the work activity is not expected to change. However, existing cost levels must be sustained to inspect, service, and maintain the electronic equipment, meter inventory and accuracy, and field operations supporting NGV stations, which require electrical maintenance on a weekly basis.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity. This unit

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
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Unit Measure: FTEs

of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,933	1,426	1,242	1,325	1,325	1,386	1,386	1,383	1,382	1,382	1,382
Non-Labor	1,188	1,396	2,573	2,238	1,837	1,837	1,837	1,837	1,837	1,837	1,837
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,122**	**2,822**	**3,815**	**3,563**	**3,162**	**3,223**	**3,223**	**3,220**	**3,219**	**3,219**	**3,219**
FTE	13.2	10.0	8.5	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Units	0	0	0	0	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.003 - NATURAL GAS VEHICLE & ELECTRICAL FIELD MAINTENANCE
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	1,325	1,325	1,325	1,325	1,325	1,325	61	61	58	57	57	57	1,386	1,386	1,383	1,382	1,382	1,382
NLbr	1,837	1,837	1,837	1,837	1,837	1,837	0	0	0	0	0	0	1,837	1,837	1,837	1,837	1,837	1,837
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,162**	**3,162**	**3,162**	**3,162**	**3,162**	**3,162**	**61**	**61**	**58**	**57**	**57**	**57**	**3,223**	**3,223**	**3,220**	**3,219**	**3,219**	**3,219**
FTE	9.0	9.0	9.0	9.0	9.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0	9.0	9.0	9.0	9.0	9.0	9.0
Units	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	61	0	0	61	0.0	0	1-Sided 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	**61**	**0**	**0**	**61**	**0.0**	0	
2027	61	0	0	61	0.0	0	1-Sided 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	**61**	**0**	**0**	**61**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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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	58	0	0	58	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**58**	**0**	**0**	**58**	**0.0**	0	
2029	57	0	0	57	0.0	0	1-Sided 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	**57**	**0**	**0**	**57**	**0.0**	0	
2030	57	0	0	57	0.0	0	1-Sided 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	**57**	**0**	**0**	**57**	**0.0**	0	
2031	57	0	0	57	0.0	0	1-Sided 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	**57**	**0**	**0**	**57**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.003 - NATURAL GAS VEHICLE & ELECTRICAL FIELD MAINTENANCE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,413	1,089	992	1,059	1,126
Non-Labor	983	1,294	2,450	2,177	1,837
NSE	0	0	0	0	0
Total	**2,396**	**2,383**	**3,443**	**3,235**	**2,963**
FTE	10.9	8.4	7.3	7.3	7.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	1	0	0	36	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**1**	**0**	**0**	**36**	**0**
FTE	0.1	0.0	0.0	0.3	0.0
Units	0	0	0	0	9
Recorded-Adjusted (Nominal $)					
Labor	1,414	1,089	992	1,094	1,126
Non-Labor	983	1,294	2,450	2,177	1,837
NSE	0	0	0	0	0
Total	**2,397**	**2,382**	**3,443**	**3,271**	**2,963**
FTE	11.1	8.4	7.3	7.6	7.6
Units	0	0	0	0	9
Vacation & Sick (Nominal $)					
Labor	250	184	158	176	199

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: A. GAS ENGINEERING
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Workpaper: 2EN020.003 - NATURAL GAS VEHICLE & ELECTRICAL FIELD MAINTENANCE
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	**250**	**184**	**158**	**176**	**199**
FTE	2.1	1.6	1.2	1.4	1.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	270	153	92	55	0
Non-Labor	205	102	123	61	0
NSE	0	0	0	0	0
Total	**475**	**256**	**215**	**116**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,933	1,426	1,242	1,325	1,325
Non-Labor	1,188	1,396	2,573	2,238	1,837
NSE	0	0	0	0	0
Total	**3,122**	**2,822**	**3,815**	**3,563**	**3,162**
FTE	13.2	10.0	8.5	9.0	9.0
Units	0	0	0	0	9

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: A. GAS ENGINEERING
Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.003 - NATURAL GAS VEHICLE & ELECTRICAL FIELD MAINTENANCE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	1	-0.362	0	36	0
Non-Labor	0.105	0.121	0	0.047	0
NSE	0	0	0	0	0
Total	**1**	**-0.241**	**0**	**36**	**0**
FTE	0.1	0.0	0.0	0.3	0.0
Units	0	0	0	0	9

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	1	0	0	0.1	0	CCTR Transf From 2200-2038.000
Explanation:	Transfer to NGV O&M workpaper 2EN020.003 cost center 2200-2265 to combine with NGV cost.					
2021 Total	**1**	**0**	**0**	**0.1**	0	
2022	0	0	0	0.0	0	CCTR Transf From 2200-2038.000
Explanation:	Transfer to NGV O&M workpaper 2EN020.003 cost center 2200-2265 to combine with NGV cost.					
2022 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

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Category-Sub: 6. MEASUREMENT REGULATION & CONTROLS
Workpaper: 2EN020.003 - NATURAL GAS VEHICLE & ELECTRICAL FIELD MAINTENANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024	36	0	0	0.3	0	CCTR Transf From 2200-2038.000
Explanation:	Transfer to NGV O&M workpaper 2EN020.003 cost center 2200-2265 to combine with NGV cost.					
2024 Total	**36**	**0**	**0**	**0.3**	0	
2025	0	0	0	0.0	9	1-Sided Adj
Explanation:	Update to unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	9	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

Summary for Category: B. INFRASTRUCTURE SUPPORT PROGRAMS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	19,313	20,221	20,348	22,029	22,839	23,490	23,620
Non-Labor	5,969	5,860	5,861	15,106	14,927	14,948	14,959
NSE	0	0	0	0	0	0	0
Total	**25,282**	**26,081**	**26,209**	**37,135**	**37,766**	**38,438**	**38,579**
FTE	145.4	145.7	146.7	159.9	165.9	170.9	171.9

Workpapers belonging to this Category:

2EN024.000 DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)

Labor	112	117	117	117	117	117	117
Non-Labor	4	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0
Total	**116**	**121**	**121**	**121**	**121**	**121**	**121**
FTE	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

2EN001.000 GAS OPERATIONS TRAINING & DEVELOPMENT

Labor	1,143	1,196	1,195	1,193	1,192	1,192	1,192
Non-Labor	184	184	184	184	184	184	184
NSE	0	0	0	0	0	0	0
Total	**1,327**	**1,380**	**1,379**	**1,377**	**1,376**	**1,376**	**1,376**
FTE	8.9	8.9	8.9	8.9	8.9	8.9	8.9
Unit Measure: FTEs							
Units	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2EN001.001 TRAINING - TRANSMISSION/STORAGE/HP/M&R							
Labor	846	885	885	883	883	882	882
Non-Labor	-9	-9	-9	-9	-9	-9	-9
NSE	0	0	0	0	0	0	0
Total	**837**	**876**	**876**	**874**	**874**	**873**	**873**
FTE	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6
2EN001.002 TRAINING - DESIGN & SUPPORT							
Labor	927	970	969	967	967	967	967
Non-Labor	11	11	11	11	11	11	11
NSE	0	0	0	0	0	0	0
Total	**938**	**981**	**980**	**978**	**978**	**978**	**978**
FTE	7.3	7.3	7.3	7.3	7.3	7.3	7.3
Unit Measure: FTEs							
Units	7	7	7	7	7	7	7
2EN001.003 TRAINING - WELDING							
Labor	1,022	1,069	1,069	1,067	1,066	1,066	1,066
Non-Labor	562	562	562	562	562	562	562
NSE	0	0	0	0	0	0	0
Total	**1,584**	**1,631**	**1,631**	**1,629**	**1,628**	**1,628**	**1,628**
FTE	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Unit Measure: FTEs							
Units	8	8	8	8	8	8	8

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2EN001.004 CSF OPS TRNG & DEVELOPMENT							
Labor	2,382	2,491	2,491	2,486	2,485	2,484	2,484
Non-Labor	62	62	62	62	62	62	62
NSE	0	0	0	0	0	0	0
Total	**2,444**	**2,553**	**2,553**	**2,548**	**2,547**	**2,546**	**2,546**
FTE	16.8	16.8	16.8	16.8	16.8	16.8	16.8
Unit Measure: FTEs							
Units	17	17	17	17	17	17	17
2EN001.005 CSF INSTRUCTION & DEVELOPMENT							
Labor	686	718	717	716	716	715	715
Non-Labor	95	95	95	95	95	95	95
NSE	0	0	0	0	0	0	0
Total	**781**	**813**	**812**	**811**	**811**	**810**	**810**
FTE	5.2	5.2	5.2	5.2	5.2	5.2	5.2
Unit Measure: FTEs							
Units	5	5	5	5	5	5	5
2EN002.000 PUBLIC AWARENESS (NON-SHARED)							
Labor	60	63	63	63	63	63	63
Non-Labor	980	2,088	2,088	3,796	3,796	3,796	3,796
NSE	0	0	0	0	0	0	0
Total	**1,040**	**2,151**	**2,151**	**3,859**	**3,859**	**3,859**	**3,859**
FTE	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Unit Measure: USA tickets							
Units *(000)	*1,093	*1,063	*1,063	*1,074	*1,085	*1,095	*1,106

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2EN002.001 DAMAGE PREVENTION STRATEGIES							
Labor	1,025	1,072	1,072	1,070	1,335	1,601	1,734
Non-Labor	1,527	1,527	1,527	1,527	1,547	1,567	1,577
NSE	0	0	0	0	0	0	0
Total	**2,552**	**2,599**	**2,599**	**2,597**	**2,882**	**3,168**	**3,311**
FTE	9.6	9.6	9.6	9.6	11.6	13.6	14.6
Unit Measure: FTEs							
Units	10	10	10	10	10	10	10
2EN002.002 POLICIES AND STANDARDS							
Labor	930	973	973	971	970	970	970
Non-Labor	45	45	45	45	45	45	45
NSE	0	0	0	0	0	0	0
Total	**975**	**1,018**	**1,018**	**1,016**	**1,015**	**1,015**	**1,015**
FTE	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Unit Measure: Policy Reviews							
Units	138	138	138	138	138	138	138
2EN026.000 COMPLIANCE ASSURANCE							
Labor	739	773	773	771	771	771	771
Non-Labor	4	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0
Total	**743**	**777**	**777**	**775**	**775**	**775**	**775**
FTE	4.9	4.9	4.9	4.9	4.9	4.9	4.9
Unit Measure: FTEs							
Units	5	5	5	5	5	5	5

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2EN007.000 INSPECTION - NDE							
Labor	1,436	1,502	1,502	1,499	1,498	1,498	1,497
Non-Labor	130	130	130	630	630	630	630
NSE	0	0	0	0	0	0	0
Total	**1,566**	**1,632**	**1,632**	**2,129**	**2,128**	**2,128**	**2,127**
FTE	10.5	10.5	10.5	10.5	10.5	10.5	10.5
Unit Measure: FTEs							
Units	11	11	11	11	11	11	11
2EN008.000 EMISSIONS STRATEGY PROGRAM							
Labor	1,412	1,477	1,477	1,474	1,473	1,473	1,472
Non-Labor	293	293	293	293	293	293	293
NSE	0	0	0	0	0	0	0
Total	**1,705**	**1,770**	**1,770**	**1,767**	**1,766**	**1,766**	**1,765**
FTE	10.7	10.7	10.7	10.7	10.7	10.7	10.7
Unit Measure: FTEs							
Units	11	11	11	11	11	11	11
2EN009.000 AVIATION SERVICES & PROGRAMS							
Labor	604	410	410	1,348	1,348	1,347	1,347
Non-Labor	1,238	8	8	6,799	6,799	6,799	6,799
NSE	0	0	0	0	0	0	0
Total	**1,842**	**418**	**418**	**8,147**	**8,147**	**8,146**	**8,146**
FTE	4.8	3.6	3.6	10.8	10.8	10.8	10.8
Unit Measure: Miles surveyed							
Units	6,555	0	0	81,000	81,000	81,000	81,000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2EN023.000 OPERATOR QUALIFICATION							
Labor	2,256	2,360	2,359	2,354	2,354	2,353	2,353
Non-Labor	382	382	382	382	382	382	382
NSE	0	0	0	0	0	0	0
Total	**2,638**	**2,742**	**2,741**	**2,736**	**2,736**	**2,735**	**2,735**
FTE	16.5	16.5	16.5	16.5	16.5	16.5	16.5
Unit Measure: QA/QC field audits							
Units	198	198	198	198	198	198	198
2EN010.000 EMERGENCY MANAGEMENT WATCH OFFICE							
Labor	858	897	897	895	895	895	895
Non-Labor	118	118	118	118	118	118	118
NSE	0	0	0	0	0	0	0
Total	**976**	**1,015**	**1,015**	**1,013**	**1,013**	**1,013**	**1,013**
FTE	8.3	8.3	8.3	8.3	8.3	8.3	8.3
Unit Measure: FTEs							
Units	8	8	8	8	8	8	8
2EN010.001 EMERGENCY MANAGEMENT - TRAINING & PLANNING							
Labor	783	819	819	817	817	817	817
Non-Labor	40	40	40	40	40	40	40
NSE	0	0	0	0	0	0	0
Total	**823**	**859**	**859**	**857**	**857**	**857**	**857**
FTE	5.6	5.6	5.6	5.6	5.6	5.6	5.6
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2EN010.002 EMERGENCY STRATEGY & OPERATIONS							
Labor	383	401	401	400	400	399	399
Non-Labor	13	13	13	13	13	13	13
NSE	0	0	0	0	0	0	0
Total	**396**	**414**	**414**	**413**	**413**	**412**	**412**
FTE	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3
2EN011.000 QUALITY MANAGEMENT - QUALITY & RISK							
Labor	945	988	988	986	986	986	985
Non-Labor	35	35	35	35	35	35	35
NSE	0	0	0	0	0	0	0
Total	**980**	**1,023**	**1,023**	**1,021**	**1,021**	**1,021**	**1,020**
FTE	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Unit Measure: FTEs							
Units	8	8	8	8	8	8	8
2EN014.003 INTEGRATED INFRASTRUCTURE PLANNING							
Labor	681	712	843	1,624	2,014	2,405	2,405
Non-Labor	13	26	27	228	29	30	31
NSE	0	0	0	0	0	0	0
Total	**694**	**738**	**870**	**1,852**	**2,043**	**2,435**	**2,436**
FTE	3.6	3.6	4.6	10.6	13.6	16.6	16.6
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2EN014.000 ASSET MANAGEMENT PROGRAM							
Labor	83	328	328	328	489	489	489
Non-Labor	242	242	242	287	287	287	287
NSE	0	0	0	0	0	0	0
Total	**325**	**570**	**570**	**615**	**776**	**776**	**776**
FTE	0.5	2.0	2.0	2.0	3.0	3.0	3.0
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
Unit Measure: FTEs

Activity Description:

This cost center includes the salaries for the Gas System Staff & Technology Director and the Administrative Associate who supports this organization. This cost center also includes the associated employee expenses, as well as miscellaneous supplies, materials, and training and development for employees.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is base year 2025. The costs are expected to remain level overtime. The base year forecast is representative of expectations for TY 2028.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year 2025. The costs are expected to remain level overtime. The base year forecast is representative of expectations for TY 2028.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of FTEs.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	122	150	127	168	112	117	117	117	117	117	117
Non-Labor	4	222	221	239	4	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**126**	**371**	**348**	**407**	**117**	**121**	**121**	**121**	**121**	**121**	**121**
FTE	0.6	0.7	0.8	0.9	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
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	112	112	112	112	112	112	5	5	5	5	5	5	117	117	117	117	117	117
NLbr	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**116**	**116**	**116**	**116**	**116**	**116**	**5**	**5**	**5**	**5**	**5**	**5**	**121**	**121**	**121**	**121**	**121**	**121**
FTE	0.6	0.6	0.6	0.6	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.6	0.6	0.6	0.6	0.6
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	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**5**	**0**	**0**	**5**	**0.0**	0	
2027	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**5**	**0**	**0**	**5**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
Unit Measure: FTEs

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
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	89	114	102	138	96
Non-Labor	3	205	211	232	4
NSE	0	0	0	0	0
Total	**92**	**320**	**312**	**371**	**100**
FTE	0.5	0.6	0.6	0.8	0.5
Units	1	1	1	1	1
Recorded-Adjusted (Nominal $)					
Labor	89	114	102	138	96
Non-Labor	3	205	211	232	4
NSE	0	0	0	0	0
Total	**92**	**320**	**312**	**371**	**100**
FTE	0.5	0.6	0.6	0.8	0.5
Units	1	1	1	1	1
Vacation & Sick (Nominal $)					
Labor	16	19	16	22	17

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
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	**16**	**19**	**16**	**22**	**17**
FTE	0.1	0.1	0.2	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	17	16	9	7	0
Non-Labor	1	16	11	6	0
NSE	0	0	0	0	0
Total	**18**	**32**	**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	122	150	127	168	112
Non-Labor	4	222	221	239	4
NSE	0	0	0	0	0
Total	**126**	**371**	**348**	**407**	**117**
FTE	0.6	0.7	0.8	0.9	0.6
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	89	114	102	138	96
Non-Labor	3	205	211	232	4
NSE	0	0	0	0	0
Total	**92**	**320**	**312**	**371**	**100**
FTE	0.5	0.6	0.6	0.8	0.5
Units	1	1	1	1	1

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	89	3	0	0.5	0	CCTR Transf From 2200-2144.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with organizational changes.					
2021	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2021 Total	**89**	**3**	**0**	**0.5**	1	
2022	33	1	0	0.2	0	CCTR Transf From 2200-2144.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with organizational changes.					
2022	81	205	0	0.4	0	CCTR Transf From 2200-2144.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with organizational changes.					
2022	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2022 Total	**114**	**205**	**0**	**0.6**	1	
2023	43	3	0	0.3	0	CCTR Transf From 2200-2144.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with organizational changes.					
2023	59	208	0	0.3	0	CCTR Transf From 2200-2144.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with organizational changes.					
2023	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**102**	**211**	**0**	**0.6**	1	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. DIRECTOR OF GIPS
Workpaper: 2EN024.000 - DIRECTOR OF GAS INFRASTRUCTURE PROGRAMS AND SUPPORT (GIPS)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	22	5	0	0.1	0	CCTR Transf From 2200-2144.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with organizational changes.					
2024	116	227	0	0.7	0	CCTR Transf From 2200-2144.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with organizational changes.					
2024	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**138**	**232**	**0**	**0.8**	1	
2025	96	4	0	0.5	0	CCTR Transf From 2200-2144.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with organizational changes.					
2025	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated units of measurement					
2025 Total	**96**	**4**	**0**	**0.5**	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper:	2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT
Unit Measure:	FTEs

Activity Description:

Gas Operations Training & Development is responsible for delivering comprehensive learning experiences that enables SoCalGas employees to perform their roles safely and effectively. This function supports approximately 3,500 employees across Gas Transmission, Gas Distribution, Customer Services Field, and Storage operations throughout SoCalGas's extensive service territory. By providing technical skills training, refresher courses, and ongoing development programs, the team reinforces SoCalGas's safety culture and commitment to operational excellence. Training is delivered through multiple formats, including classroom instruction, hands-on practice, and one-on-one coaching, complemented by regular engagement with frontline supervisors and employees. These efforts are essential to maintaining a competent workforce capable of safely constructing, maintaining, and expanding the Company's pipeline system. Gas Operations Training and Development encompasses Field Technical Skills Training, which provides essential instruction and services for employees in Gas Transmission, Gas Distribution, Customer Service Field, and Storage. These programs are critical to maintaining compliance with applicable laws, regulations, and standards, while safeguarding both the workforce and the public.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements. Generally, training activity grows with increased workload and workforce attrition, as well as the introduction of new programs, processes, technologies, and evolving regulatory or compliance obligations.

Non-Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Non-labor expenses associated with this cost category include classroom stationery, office equipment, computers, personal vehicle mileage costs, small tools, compliance-related materials, etc.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT
Unit Measure: FTEs

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of students (both employees and contractors) trained by Gas Operations Training Instructors.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,170	1,342	1,286	1,264	1,143	1,196	1,195	1,193	1,192	1,192	1,192
Non-Labor	801	519	289	218	184	184	184	184	184	184	184
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,971**	**1,861**	**1,576**	**1,482**	**1,327**	**1,380**	**1,379**	**1,377**	**1,376**	**1,376**	**1,376**
FTE	9.2	10.4	9.9	9.6	8.9	8.9	8.9	8.9	8.9	8.9	8.9
Units	9	10	10	10	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT
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	1,143	1,143	1,143	1,143	1,143	1,143	53	52	50	49	49	49	1,196	1,195	1,193	1,192	1,192	1,192
NLbr	184	184	184	184	184	184	0	0	0	0	0	0	184	184	184	184	184	184
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,327**	**1,327**	**1,327**	**1,327**	**1,327**	**1,327**	**53**	**52**	**50**	**49**	**49**	**49**	**1,380**	**1,379**	**1,377**	**1,376**	**1,376**	**1,376**
FTE	8.9	8.9	8.9	8.9	8.9	8.9	0.0	0.0	0.0	0.0	0.0	0.0	8.9	8.9	8.9	8.9	8.9	8.9
Units	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	53	0	0	53	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**53**	**0**	**0**	**53**	**0.0**	0	
2027	52	0	0	52	0.0	0	1-Sided 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	**52**	**0**	**0**	**52**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT
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	49	0	0	49	0.0	0	1-Sided 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	**49**	**0**	**0**	**49**	**0.0**	0	
2030	49	0	0	49	0.0	0	1-Sided 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	**49**	**0**	**0**	**49**	**0.0**	0	
2031	49	0	0	49	0.0	0	1-Sided 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	**49**	**0**	**0**	**49**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	856	1,024	1,028	1,044	971
Non-Labor	662	481	276	212	184
NSE	0	0	0	0	0
Total	**1,518**	**1,506**	**1,303**	**1,256**	**1,155**
FTE	7.8	8.8	8.5	8.2	7.5
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	9	10	10	10	9
Recorded-Adjusted (Nominal $)					
Labor	856	1,024	1,028	1,044	971
Non-Labor	662	481	276	212	184
NSE	0	0	0	0	0
Total	**1,518**	**1,506**	**1,303**	**1,256**	**1,155**
FTE	7.8	8.8	8.5	8.2	7.5
Units	9	10	10	10	9
Vacation & Sick (Nominal $)					
Labor	151	173	163	168	172

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT
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	**151**	**173**	**163**	**168**	**172**
FTE	1.4	1.6	1.4	1.4	1.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	163	144	95	53	0
Non-Labor	138	38	14	6	0
NSE	0	0	0	0	0
Total	**302**	**182**	**109**	**59**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,170	1,342	1,286	1,264	1,143
Non-Labor	801	519	289	218	184
NSE	0	0	0	0	0
Total	**1,971**	**1,861**	**1,576**	**1,482**	**1,327**
FTE	9.2	10.4	9.9	9.6	8.9
Units	9	10	10	10	9

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT
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	9	10	10	10	9

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	9	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	**0**	**0**	**0**	**0.0**	9	
2022	0	0	0	0.0	10	1-Sided Adj
Explanation: Updated unit count.						
2022 Total	**0**	**0**	**0**	**0.0**	10	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.000 - GAS OPERATIONS TRAINING & DEVELOPMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	10	1-Sided Adj
Explanation: Updated unit count.						
2023 Total	**0**	**0**	**0**	**0.0**	10	
2024	0	0	0	0.0	10	1-Sided Adj
Explanation: Updated unit count.						
2024 Total	**0**	**0**	**0**	**0.0**	10	
2025	0	0	0	0.0	9	1-Sided Adj
Explanation: Updated unit count.						
2025 Total	**0**	**0**	**0**	**0.0**	9	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper:	2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R
Unit Measure:	FTEs

Activity Description:

Transmission/Storage/HP/M&R training costs support specialized technical training for employees engaged in gas transmission, storage operations, high-pressure (HP)systems, cathodic and system protection, and measurement and regulation (M&R) activities. This training strengthens employee knowledge, skills, and qualifications necessary to safely operate, maintain, and troubleshoot critical infrastructure. These distinct training programs address regulatory compliance, system integrity, emergency response, and the safe operation of equipment and facilities. Training is delivered through a combination of classroom instruction , hands-on field exercises, and refresher courses to reinforce safe work practices and operational reliability.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements. Generally, training activity grows with increased workload and workforce attrition, as well as the introduction of new programs, processes, technologies, and evolving regulatory or compliance obligations.

Non-Labor - Base YR Rec

The non-labor forecast for Training-Transmission/Storage/HP/M&R is best demonstrated using a three year historical average methodology that smooths year to year variability while capturing material operational shifts affecting cost drivers and long term resource planning . This methodology reflects a significant change in 2025, when the San Bernardino Training facility was constructed , representing a foundational transition in training delivery and workforce support. The facility is strategically leveraged to enhance operational efficiency and optimize employee related costs by reducing travel, lodging, and time away from work expenses for employees residing in the Inland Empire and surrounding counties. This localized investment supports a sustainable and scalable training model aligned with workforce distribution and anticipated system needs, and the three year average provides a balanced cost baseline that reflects both historical performance and the ongoing benefits associated with this infrastructure investment.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R
Unit Measure: FTEs

footnote: there is a correction that needs to be made as it relates to the costs included in the RO model and revenue requirement that will be addressed at the next available opportunity.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of students (both employees and contractors) trained by Gas Operations Training Instructors.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,289	1,067	1,081	1,084	846	885	885	883	883	882	882
Non-Labor	172	49	76	174	-9	-9	-9	-9	-9	-9	-9
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,461**	**1,116**	**1,157**	**1,259**	**837**	**876**	**876**	**874**	**874**	**873**	**873**
FTE	10.1	8.3	8.3	8.3	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Units	10	8	8	8	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R
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	846	846	846	846	846	846	39	39	37	37	36	36	885	885	883	883	882	882
NLbr	-9	-9	-9	-9	-9	-9	0	0	0	0	0	0	-9	-9	-9	-9	-9	-9
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**837**	**837**	**837**	**837**	**837**	**837**	**39**	**39**	**37**	**37**	**36**	**36**	**876**	**876**	**874**	**874**	**873**	**873**
FTE	6.4	6.4	6.4	6.4	6.4	6.4	0.0	0.0	0.0	0.0	0.0	0.0	6.4	6.4	6.4	6.4	6.4	6.4
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	39	0	0	39	0.0	0	1-Sided 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	**39**	**0**	**0**	**39**	**0.0**	0	
2027	39	0	0	39	0.0	0	1-Sided 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	**39**	**0**	**0**	**39**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R
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	37	0	0	37	0.0	0	1-Sided 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	**37**	**0**	**0**	**37**	**0.0**	0	
2029	37	0	0	37	0.0	0	1-Sided 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	**37**	**0**	**0**	**37**	**0.0**	0	
2030	36	0	0	36	0.0	0	1-Sided 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	**36**	**0**	**0**	**36**	**0.0**	0	
2031	36	0	0	36	0.0	0	1-Sided 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	**36**	**0**	**0**	**36**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	943	815	864	895	719
Non-Labor	142	45	73	170	-9
NSE	0	0	0	0	0
Total	**1,085**	**860**	**936**	**1,065**	**710**
FTE	8.5	7.0	7.1	7.0	5.4
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	10	8	8	8	6
Recorded-Adjusted (Nominal $)					
Labor	943	815	864	895	719
Non-Labor	142	45	73	170	-9
NSE	0	0	0	0	0
Total	**1,085**	**860**	**936**	**1,065**	**710**
FTE	8.5	7.0	7.1	7.0	5.4
Units	10	8	8	8	6
Vacation & Sick (Nominal $)					
Labor	166	138	137	144	127

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**166**	**138**	**137**	**144**	**127**
FTE	1.6	1.3	1.2	1.3	1.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	180	115	80	45	0
Non-Labor	30	4	4	5	0
NSE	0	0	0	0	0
Total	**210**	**118**	**84**	**50**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,289	1,067	1,081	1,084	846
Non-Labor	172	49	76	174	-9
NSE	0	0	0	0	0
Total	**1,461**	**1,116**	**1,157**	**1,259**	**837**
FTE	10.1	8.3	8.3	8.3	6.4
Units	10	8	8	8	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R
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	10	8	8	8	6

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	10	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	**0**	**0**	**0**	**0.0**	10	
2022	0	0	0	0.0	8	1-Sided Adj
Explanation: Updated unit count.						
2022 Total	**0**	**0**	**0**	**0.0**	8	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.001 - TRAINING - TRANSMISSION/STORAGE/HP/M&R
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	8	1-Sided Adj
Explanation: Updated unit count.						
2023 Total	**0**	**0**	**0**	**0.0**	8	
2024	0	0	0	0.0	8	1-Sided Adj
Explanation: Updated unit count.						
2024 Total	**0**	**0**	**0**	**0.0**	8	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation: Updated unit count.						
2025 Total	**0**	**0**	**0**	**0.0**	6	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN001.002 - TRAINING - DESIGN & SUPPORT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.002 - TRAINING - DESIGN & SUPPORT
Unit Measure: FTEs

Activity Description:

Design and Support training costs support the development, maintenance, and continuous improvement of Gas Operations training programs. This includes instructional design, curriculum updates, learning material development, and administrative support required to respond promptly to changes in regulations, standards, technology, and operational practices. Design and Support monitors training content to remain current, effective, and aligned with Company policies and safety objectives, while leveraging blended learning approaches such as hybrid course offerings , self-paced e-learning, multimedia tools, and instructor-led courses to enhance knowledge retention and accessibility for employees.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements. Generally, training activity grows with increased workload and workforce attrition, as well as the introduction of new programs, processes, technologies, and evolving regulatory or compliance obligations.

Non-Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Non-labor expenses associated with this cost category include product licenses for Articulate 360, Adobe Pro, etc. for Instructional Design related development, office equipment, computers, small filming and camera equipment, etc.

NSE - Base YR Rec

NSE is not applicable to this workgroup

Units - Base YR Rec

Units for this workpaper are the number of students (both employees and contractors) trained by Gas Operations Training Instructors.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.002 - TRAINING - DESIGN & SUPPORT
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	788	803	954	965	927	970	969	967	967	967	967
Non-Labor	15	26	15	19	11	11	11	11	11	11	11
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**802**	**829**	**969**	**984**	**938**	**981**	**980**	**978**	**978**	**978**	**978**
FTE	7.2	7.5	8.7	8.4	7.3	7.3	7.3	7.3	7.3	7.3	7.3
Units	7	7	9	9	7	7	7	7	7	7	7

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.002 - TRAINING - DESIGN & 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	927	927	927	927	927	927	43	42	40	40	40	40	970	969	967	967	967	967
NLbr	11	11	11	11	11	11	0	0	0	0	0	0	11	11	11	11	11	11
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**938**	**938**	**938**	**938**	**938**	**938**	**43**	**42**	**40**	**40**	**40**	**40**	**981**	**980**	**978**	**978**	**978**	**978**
FTE	7.3	7.3	7.3	7.3	7.3	7.3	0.0	0.0	0.0	0.0	0.0	0.0	7.3	7.3	7.3	7.3	7.3	7.3
Units	7	7	7	7	7	7	0	0	0	0	0	0	7	7	7	7	7	7

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	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.						
2026 Total	**43**	**0**	**0**	**43**	**0.0**	0	
2027	42	0	0	42	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**42**	**0**	**0**	**42**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.002 - TRAINING - DESIGN & SUPPORT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**40**	**0**	**0**	**40**	**0.0**	0	
2029	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**40**	**0**	**0**	**40**	**0.0**	0	
2030	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**40**	**0**	**0**	**40**	**0.0**	0	
2031	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**40**	**0**	**0**	**40**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.002 - TRAINING - DESIGN & SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	576	613	762	797	788
Non-Labor	12	24	14	18	11
NSE	0	0	0	0	0
Total	**588**	**638**	**776**	**815**	**799**
FTE	6.1	6.3	7.4	7.2	6.1
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	7	7	9	9	7
Recorded-Adjusted (Nominal $)					
Labor	576	613	762	797	788
Non-Labor	12	24	14	18	11
NSE	0	0	0	0	0
Total	**588**	**638**	**776**	**815**	**799**
FTE	6.1	6.3	7.4	7.2	6.1
Units	7	7	9	9	7
Vacation & Sick (Nominal $)					
Labor	102	103	121	128	139

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.002 - TRAINING - DESIGN & 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	**102**	**103**	**121**	**128**	**139**
FTE	1.1	1.2	1.3	1.2	1.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	110	86	71	40	0
Non-Labor	3	2	1	1	0
NSE	0	0	0	0	0
Total	**112**	**88**	**71**	**41**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	788	803	954	965	927
Non-Labor	15	26	15	19	11
NSE	0	0	0	0	0
Total	**802**	**829**	**969**	**984**	**938**
FTE	7.2	7.5	8.7	8.4	7.3
Units	7	7	9	9	7

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.002 - TRAINING - DESIGN & 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	7	7	9	9	7

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	7	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	**0**	**0**	**0**	**0.0**	7	
2022	0	0	0	0.0	7	1-Sided Adj
Explanation: Updated unit count.						
2022 Total	**0**	**0**	**0**	**0.0**	7	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.002 - TRAINING - DESIGN & SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	9	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**0**	**0**	**0**	**0.0**	9	
2024	0	0	0	0.0	9	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**0**	**0**	**0**	**0.0**	9	
2025	0	0	0	0.0	7	1-Sided Adj
Explanation:	Updated unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	7	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN001.003 - TRAINING - WELDING

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.003 - TRAINING - WELDING
Unit Measure: FTEs

Activity Description:

Welding training costs support qualification, certification, and ongoing proficiency training for employees performing welding activities on gas transmission and distribution systems. This includes establishing and maintaining welding procedures, quality assurance processes, and compliance with federal and state regulations, industry standards, and Company requirements. Welding training also provides subject matter expertise, mentoring, and performance evaluations to maintain weld integrity, reduce risk, and protect the safety and reliability of pipeline and facility assets.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements. Generally, training activity grows with increased workload and workforce attrition, as well as the introduction of new programs, processes, technologies, and evolving regulatory or compliance obligations.

Non-Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Non-labor expenses associated with this cost category include pipe for welding samples, office equipment, computers, personal vehicle mileage costs, small tools, compliance-related materials, etc.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of students (both employees and contractors) trained by Gas Operations Training Instructors.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.003 - TRAINING - WELDING
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,035	882	802	721	1,022	1,069	1,069	1,067	1,066	1,066	1,066
Non-Labor	1,219	1,156	588	710	562	562	562	562	562	562	562
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,254**	**2,039**	**1,390**	**1,431**	**1,584**	**1,631**	**1,631**	**1,629**	**1,628**	**1,628**	**1,628**
FTE	8.0	7.0	6.1	5.4	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Units	8	7	6	5	8	8	8	8	8	8	8

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.003 - TRAINING - WELDING
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	1,022	1,022	1,022	1,022	1,022	1,022	47	47	45	44	44	44	1,069	1,069	1,067	1,066	1,066	1,066
NLbr	562	562	562	562	562	562	0	0	0	0	0	0	562	562	562	562	562	562
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,584**	**1,584**	**1,584**	**1,584**	**1,584**	**1,584**	**47**	**47**	**45**	**44**	**44**	**44**	**1,631**	**1,631**	**1,629**	**1,628**	**1,628**	**1,628**
FTE	8.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	8.0
Units	8	8	8	8	8	8	0	0	0	0	0	0	8	8	8	8	8	8

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	47	0	0	47	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**47**	**0**	**0**	**47**	**0.0**	0	
2027	47	0	0	47	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**47**	**0**	**0**	**47**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.003 - TRAINING - WELDING
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	45	0	0	45	0.0	0	1-Sided 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	**45**	**0**	**0**	**45**	**0.0**	0	
2029	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.						
2029 Total	**44**	**0**	**0**	**44**	**0.0**	0	
2030	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.						
2030 Total	**44**	**0**	**0**	**44**	**0.0**	0	
2031	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.						
2031 Total	**44**	**0**	**0**	**44**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.003 - TRAINING - WELDING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	757	674	640	596	869
Non-Labor	1,009	1,072	560	690	562
NSE	0	0	0	0	0
Total	**1,765**	**1,745**	**1,200**	**1,286**	**1,430**
FTE	6.6	5.9	5.2	4.6	6.7
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	8	7	6	5	8
Recorded-Adjusted (Nominal $)					
Labor	757	674	640	596	869
Non-Labor	1,009	1,072	560	690	562
NSE	0	0	0	0	0
Total	**1,765**	**1,745**	**1,200**	**1,286**	**1,430**
FTE	6.7	5.9	5.2	4.6	6.7
Units	8	7	6	5	8
Vacation & Sick (Nominal $)					
Labor	134	114	102	96	154

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.003 - TRAINING - WELDING
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**	**114**	**102**	**96**	**154**
FTE	1.3	1.1	0.9	0.8	1.3
Units	0	0	0	0	0
Escalation to 2025$					
Labor	144	95	59	30	0
Non-Labor	211	85	28	19	0
NSE	0	0	0	0	0
Total	**355**	**180**	**88**	**49**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,035	882	802	721	1,022
Non-Labor	1,219	1,156	588	710	562
NSE	0	0	0	0	0
Total	**2,254**	**2,039**	**1,390**	**1,431**	**1,584**
FTE	8.0	7.0	6.1	5.4	8.0
Units	8	7	6	5	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.003 - TRAINING - WELDING
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	8	7	6	5	8

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	8	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	**0**	**0**	**0**	**0.0**	8	
2022	0	0	0	0.0	7	1-Sided Adj
Explanation: Updated unit count.						
2022 Total	**0**	**0**	**0**	**0.0**	7	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.003 - TRAINING - WELDING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	6	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**0**	**0**	**0**	**0.0**	6	
2024	0	0	0	0.0	5	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**0**	**0**	**0**	**0.0**	5	
2025	0	0	0	0.0	8	1-Sided Adj
Explanation:	Updated unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	8	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN001.004 - CSF OPS TRNG & DEVELOPMENT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.004 - CSF OPS TRNG & DEVELOPMENT
Unit Measure: FTEs

Activity Description:

The Customer Services Field (CSF) Operations Training and Development cost supports technical and operational training for employees performing customer-facing field work. This includes training related to service installations, meter work, leak investigations, customer safety, and compliance with applicable regulations and Company procedures. These programs help confirm CSF employees are qualified to perform their duties safely, efficiently, and consistently while maintaining high standards of customer service and public safety.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements. Generally, training activity grows with increased workload and workforce attrition, as well as the introduction of new programs, processes, technologies, and evolving regulatory or compliance obligations.

Non-Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Non-labor expenses associated with this cost category include classroom stationery, office equipment, computers, personal vehicle mileage costs, small tools, compliance-related materials, etc.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of students trained by Gas Operations Training Instructors.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.004 - CSF OPS TRNG & DEVELOPMENT
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,093	3,429	3,012	2,560	2,382	2,491	2,491	2,486	2,485	2,484	2,484
Non-Labor	149	149	97	284	62	62	62	62	62	62	62
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,241**	**3,577**	**3,109**	**2,844**	**2,444**	**2,553**	**2,553**	**2,548**	**2,547**	**2,546**	**2,546**
FTE	25.5	28.7	24.8	20.8	16.8	16.8	16.8	16.8	16.8	16.8	16.8
Units	26	29	25	21	17	17	17	17	17	17	17

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.004 - CSF OPS TRNG & DEVELOPMENT
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	2,382	2,382	2,382	2,382	2,382	2,382	109	109	104	103	102	102	2,491	2,491	2,486	2,485	2,484	2,484
NLbr	62	62	62	62	62	62	0	0	0	0	0	0	62	62	62	62	62	62
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,444**	**2,444**	**2,444**	**2,444**	**2,444**	**2,444**	**109**	**109**	**104**	**103**	**102**	**102**	**2,553**	**2,553**	**2,548**	**2,547**	**2,546**	**2,546**
FTE	16.8	16.8	16.8	16.8	16.8	16.8	0.0	0.0	0.0	0.0	0.0	0.0	16.8	16.8	16.8	16.8	16.8	16.8
Units	17	17	17	17	17	17	0	0	0	0	0	0	17	17	17	17	17	17

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	109	0	0	109	0.0	0	1-Sided 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	**109**	**0**	**0**	**109**	**0.0**	0	
2027	109	0	0	109	0.0	0	1-Sided 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	**109**	**0**	**0**	**109**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.004 - CSF OPS TRNG & DEVELOPMENT
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	104	0	0	104	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**104**	**0**	**0**	**104**	**0.0**	0	
2029	103	0	0	103	0.0	0	1-Sided 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	**103**	**0**	**0**	**103**	**0.0**	0	
2030	102	0	0	102	0.0	0	1-Sided 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	**102**	**0**	**0**	**102**	**0.0**	0	
2031	102	0	0	102	0.0	0	1-Sided 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	**102**	**0**	**0**	**102**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.004 - CSF OPS TRNG & DEVELOPMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,262	2,618	2,407	2,114	2,025
Non-Labor	123	138	93	277	62
NSE	0	0	0	0	0
Total	**2,385**	**2,756**	**2,499**	**2,391**	**2,087**
FTE	21.5	24.3	21.2	17.7	14.1
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	26	29	25	21	17
Recorded-Adjusted (Nominal $)					
Labor	2,262	2,618	2,407	2,114	2,025
Non-Labor	123	138	93	277	62
NSE	0	0	0	0	0
Total	**2,385**	**2,756**	**2,499**	**2,391**	**2,087**
FTE	21.5	24.3	21.2	17.7	14.1
Units	26	29	25	21	17
Vacation & Sick (Nominal $)					
Labor	399	442	382	339	358

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.004 - CSF OPS TRNG & DEVELOPMENT
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	**399**	**442**	**382**	**339**	**358**
FTE	4.0	4.4	3.6	3.1	2.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	431	369	223	107	0
Non-Labor	26	11	5	8	0
NSE	0	0	0	0	0
Total	**457**	**379**	**228**	**114**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,093	3,429	3,012	2,560	2,382
Non-Labor	149	149	97	284	62
NSE	0	0	0	0	0
Total	**3,241**	**3,577**	**3,109**	**2,844**	**2,444**
FTE	25.5	28.7	24.8	20.8	16.8
Units	26	29	25	21	17

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.004 - CSF OPS TRNG & DEVELOPMENT
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	26	29	25	21	17

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	26	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	**0**	**0**	**0**	**0.0**	26	
2022	0	0	0	0.0	29	1-Sided Adj
Explanation: Updated unit count.						
2022 Total	**0**	**0**	**0**	**0.0**	29	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.004 - CSF OPS TRNG & DEVELOPMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	25	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**0**	**0**	**0**	**0.0**	25	
2024	0	0	0	0.0	21	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**0**	**0**	**0**	**0.0**	21	
2025	0	0	0	0.0	17	1-Sided Adj
Explanation:	Updated unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	17	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN001.005 - CSF INSTRUCTION & DEVELOPMENT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.005 - CSF INSTRUCTION & DEVELOPMENT
Unit Measure: FTEs

Activity Description:

The CSF Instruction and Development cost supports the delivery of field instruction, coaching, and skills reinforcement for Customer Services Field employees. Instructors provide hands-on, on-the-job training, performance evaluations, and targeted development to help validate that employees can effectively apply classroom learning in real-world conditions. This subcategory emphasizes continuous improvement, skill standardization, and direct engagement with frontline employees to sustain safety, quality, and reliability.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements. Generally, training activity grows with increased workload and workforce attrition, as well as the introduction of new programs, processes, technologies, and evolving regulatory or compliance obligations.

Non-Labor - Base YR Rec

The forecast for the Gas Operations Training & Development is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Non-labor expenses associated with this cost category include employee overnight travel and lodging, personal vehicle mileage costs, incidentals, etc.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of students trained by Gas Operations Training Instructors.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper:	2EN001.005 - CSF INSTRUCTION & DEVELOPMENT
Unit Measure:	FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,323	1,484	1,714	1,429	686	718	717	716	716	715	715
Non-Labor	110	151	167	323	95	95	95	95	95	95	95
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,433**	**1,636**	**1,881**	**1,752**	**781**	**813**	**812**	**811**	**811**	**810**	**810**
FTE	11.9	13.1	15.1	12.4	5.2	5.2	5.2	5.2	5.2	5.2	5.2
Units	12	13	15	12	5	5	5	5	5	5	5

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.005 - CSF INSTRUCTION & DEVELOPMENT
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	686	686	686	686	686	686	32	31	30	30	29	29	718	717	716	716	715	715
NLbr	95	95	95	95	95	95	0	0	0	0	0	0	95	95	95	95	95	95
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**781**	**781**	**781**	**781**	**781**	**781**	**32**	**31**	**30**	**30**	**29**	**29**	**813**	**812**	**811**	**811**	**810**	**810**
FTE	5.2	5.2	5.2	5.2	5.2	5.2	0.0	0.0	0.0	0.0	0.0	0.0	5.2	5.2	5.2	5.2	5.2	5.2
Units	5	5	5	5	5	5	0	0	0	0	0	0	5	5	5	5	5	5

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	32	0	0	32	0.0	0	1-Sided 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	**32**	**0**	**0**	**32**	**0.0**	0	
2027	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.						
2027 Total	**31**	**0**	**0**	**31**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.005 - CSF INSTRUCTION & DEVELOPMENT
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	30	0	0	30	0.0	0	1-Sided 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	**30**	**0**	**0**	**30**	**0.0**	0	
2029	30	0	0	30	0.0	0	1-Sided 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	**30**	**0**	**0**	**30**	**0.0**	0	
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	**29**	**0**	**0**	**29**	**0.0**	0	
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	**29**	**0**	**0**	**29**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.005 - CSF INSTRUCTION & DEVELOPMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	968	1,133	1,370	1,180	583
Non-Labor	91	140	159	314	95
NSE	0	0	0	0	0
Total	**1,058**	**1,274**	**1,529**	**1,494**	**678**
FTE	10.0	11.1	12.9	10.6	4.4
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	12	13	15	12	5
Recorded-Adjusted (Nominal $)					
Labor	968	1,133	1,370	1,180	583
Non-Labor	91	140	159	314	95
NSE	0	0	0	0	0
Total	**1,058**	**1,274**	**1,529**	**1,494**	**678**
FTE	10.0	11.1	12.9	10.6	4.4
Units	12	13	15	12	5
Vacation & Sick (Nominal $)					
Labor	171	191	218	189	103

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.005 - CSF INSTRUCTION & DEVELOPMENT
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	**171**	**191**	**218**	**189**	**103**
FTE	1.9	2.0	2.2	1.8	0.8
Units	0	0	0	0	0
Escalation to 2025$					
Labor	185	160	127	60	0
Non-Labor	19	11	8	9	0
NSE	0	0	0	0	0
Total	**204**	**171**	**135**	**68**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,323	1,484	1,714	1,429	686
Non-Labor	110	151	167	323	95
NSE	0	0	0	0	0
Total	**1,433**	**1,636**	**1,881**	**1,752**	**781**
FTE	11.9	13.1	15.1	12.4	5.2
Units	12	13	15	12	5

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.005 - CSF INSTRUCTION & DEVELOPMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	13	15	12	5

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	12	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	**0**	**0**	**0**	**0.0**	12	
2022	0	0	0	0.0	13	1-Sided Adj
Explanation: Updated unit count.						
2022 Total	**0**	**0**	**0**	**0.0**	13	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. GAS OPERATIONS TRAINING & DEVELOPMENT
Workpaper: 2EN001.005 - CSF INSTRUCTION & DEVELOPMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	15	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**0**	**0**	**0**	**0.0**	15	
2024	0	0	0	0.0	12	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**0**	**0**	**0**	**0.0**	12	
2025	0	0	0	0.0	5	1-Sided Adj
Explanation:	Updated unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	5	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN002.000 - PUBLIC AWARENESS (NON-SHARED)

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

Activity Description:

The cost drivers behind this forecast are: (1) the requirements of 49 C.F.R. § 192.616; (2) the technical document, Public Awareness Programs for Pipeline Operators, API RP 1162, First Edition, also referred to as simply RP1162 or 1162, because 49 C.F.R. § 192.616 expressly requires operators to follow the guidelines and recommendations set forth in API RP 1162.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Public Awareness is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring.

Non-Labor - 5-YR Average

Non-labor expenses associated with this cost category include contractor vendors for mailing lists, media campaigns, and sponsorship of sporting events. The 5 year method was used for the Public Awareness Program due to media campaigns not undertaken in the base year, resulting in a $1.5 million adjustment to align with the RAMP forecast.

NSE - 5-YR Average

NSE is not applicable to this workgroup.

Units - 5-YR Average

Units for this workpaper are measured by the number of USA tickets.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	130	137	129	173	60	63	63	63	63	63	63
Non-Labor	3,524	1,919	2,328	2,726	980	2,087	2,087	3,795	3,795	3,795	3,795
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,655**	**2,056**	**2,457**	**2,899**	**1,040**	**2,150**	**2,150**	**3,858**	**3,858**	**3,858**	**3,858**
FTE	1.1	1.2	1.1	1.3	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Units *(000)	*1,043	*1,104	*1,044	*1,032	*1,093	*1,063	*1,063	*1,074	*1,085	*1,095	*1,106

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

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	60	60	60	60	60	60	3	3	3	3	3	3	63	63	63	63	63	63
NLbr	2,295	2,295	2,295	2,295	2,295	2,295	-208	-208	1,500	1,500	1,500	1,500	2,087	2,087	3,795	3,795	3,795	3,795
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,355**	**2,355**	**2,355**	**2,355**	**2,355**	**2,355**	**-205**	**-205**	**1,503**	**1,503**	**1,503**	**1,503**	**2,150**	**2,150**	**3,858**	**3,858**	**3,858**	**3,858**
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 *(000)	*1,063	*1,063	*1,063	*1,063	*1,063	*1,063	*0	*0	*10	*21	*32	*43	*1,063	*1,063	*1,074	*1,085	*1,095	*1,106

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2026	0	-208	0	-208	0.0	0	1-Sided Adj
Explanation:	Adjustment to match RAMP forecast for Non-Labor dollars.						
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**	**-208**	**0**	**-205**	**0.0**	0	
2027	0	-208	0	-208	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

Year	Labor (Base YR Rec)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
Explanation:	Adjustment to match RAMP forecast for Non-Labor dollars.						
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**	**-208**	**0**	**-205**	**0.0**	0	
2028	0	1,500	0	1,500	0.0	10,638	1-Sided Adj
Explanation:	Adjustment to match RAMP forecast for Non-Labor dollars.						
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**	**1,500**	**0**	**1,503**	**0.0**	10,638	
2029	0	1,500	0	1,500	0.0	21,382	1-Sided Adj
Explanation:	Adjustment to match RAMP forecast for Non-Labor dollars.						
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**	**1,500**	**0**	**1,503**	**0.0**	21,382	
2030	0	1,500	0	1,500	0.0	32,233	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

Year	Labor (Base YR Rec)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
Explanation:	Adjustment to match RAMP forecast for Non-Labor dollars.						
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**	**1,500**	**0**	**1,503**	**0.0**	32,233	
2031	0	1,500	0	1,500	0.0	43,193	1-Sided Adj
Explanation:	Adjustment to match RAMP forecast for Non-Labor dollars.						
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**	**1,500**	**0**	**1,503**	**0.0**	43,193	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	0
Non-Labor	1,612	389	846	602	463
NSE	0	0	0	0	0
Total	**1,612**	**389**	**846**	**602**	**463**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	95	105	103	143	51
Non-Labor	1,303	1,389	1,371	2,050	517
NSE	0	0	0	0	0
Total	**1,399**	**1,494**	**1,474**	**2,193**	**568**
FTE	0.9	1.0	0.9	1.1	0.4
Units *(000)	*1,043	*1,104	*1,044	*1,032	*1,093
Recorded-Adjusted (Nominal $)					
Labor	95	105	103	143	51
Non-Labor	2,915	1,778	2,217	2,652	980
NSE	0	0	0	0	0
Total	**3,011**	**1,883**	**2,320**	**2,795**	**1,031**
FTE	0.9	1.0	0.9	1.1	0.4
Units *(000)	*1,043	*1,104	*1,044	*1,032	*1,093
Vacation & Sick (Nominal $)					
Labor	17	18	16	23	9

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

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	**17**	**18**	**16**	**23**	**9**
FTE	0.2	0.2	0.2	0.2	0.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	18	15	10	7	0
Non-Labor	609	141	111	74	0
NSE	0	0	0	0	0
Total	**627**	**155**	**121**	**81**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	130	137	129	173	60
Non-Labor	3,524	1,919	2,328	2,726	980
NSE	0	0	0	0	0
Total	**3,655**	**2,056**	**2,457**	**2,899**	**1,040**
FTE	1.1	1.2	1.1	1.3	0.5
Units *(000)	*1,043	*1,104	*1,044	*1,032	*1,093

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	95	105	103	143	51
Non-Labor	1,303	1,389	1,371	2,050	517
NSE	0	0	0	0	0
Total	**1,399**	**1,494**	**1,474**	**2,193**	**568**
FTE	0.9	1.0	0.9	1.1	0.4
Units *(000)	*1,043	*1,104	*1,044	*1,032	*1,093

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1,043,299	1-Sided Adj
Explanation:	Updated unit count.					
2021	95	871	0	0.9	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000.					
2021	0	432	0	0.0	0	CCTR Transf From 2200-2296.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**95**	**1,303**	**0**	**0.9**	1,043,299	
2022	0	0	0	0.0	1,104,907	1-Sided Adj
Explanation:	Updated unit count.					
2022	105	895	0	1.0	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000.					
2022	0	494	0	0.0	0	CCTR Transf From 2200-2296.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					
2022 Total	**105**	**1,389**	**0**	**1.0**	1,104,907	
2023	0	0	0	0.0	1,044,971	1-Sided Adj
Explanation:	Updated unit count.					
2023	103	870	0	0.9	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000					
2023	0	500	0	0.0	0	CCTR Transf From 2200-2296.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	**103**	**1,371**	**0**	**0.9**	1,044,971	
2024	0	0	0	0.0	1,032,221	1-Sided Adj
Explanation:	Updated unit count.					
2024	118	1,727	0	1.0	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000					
2024	25	324	0	0.1	0	CCTR Transf From 2200-2296.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					
2024 Total	**143**	**2,050**	**0**	**1.1**	1,032,221	
2025	0	0	0	0.0	1,093,427	1-Sided Adj
Explanation:	Updated units of measurement.					
2025	52	28	0	0.4	0	CCTR Transf From 2200-2011.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000					
2025	-1	489	0	0.0	0	CCTR Transf From 2200-2296.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.000 - PUBLIC AWARENESS (NON-SHARED)
Unit Measure: USA tickets

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					
2025 Total	**51**	**517**	**0**	**0.4**	1,093,427	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN002.001 - DAMAGE PREVENTION STRATEGIES

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
Unit Measure: FTEs

Activity Description:

Damage Prevention Strategies manages the damage prevention program in accordance with CFR 192.614, CA GOV CODE 4216, industry best practices, and lessons learned, focusing on preventing excavation damages to SoCalGas's buried pipelines. Damages resulting from excavation activity are significant threats to SoCalGas's pipeline infrastructure, with potential for catastrophic consequences to public safety. Cost drivers include increasing 811 ticket fees, a Damage Prevention field workforce focusing on contractor education, engagement, enhancement, and enforcement, management of the damage prevention program, and continuous improvement.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Damage Prevention Strategies is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation ensures that the Test Year 2028 (TY2028) forecast aligns with present operational realities and program maturity, making it the most accurate method for projecting future requirements. The forecast adjustments for 2029-2031 are mainly driven by RAMP forecast which include increased 811 ticket volumes and locate and mark activities. Increased enforcement of excavation laws, by the California Underground Facilities Safe Excavation Board compelling more excavators to call 811, and continued construction activity across public and private sectors are expected to generate higher ticket volumes, resulting in higher mandatory notifications necessary to meet statutory damage prevention requirements. To meet this increased demand in locate and mark activities, SoCalGas is forecasting 5 incremental FTEs between 2029-2031.

Non-Labor - Base YR Rec

Damage Prevention Strategies manages the damage prevention program in accordance with CFR 192.614, California Government Code 4216, and industry best practices like the Common Ground Alliance, focusing on preventing excavation damages to SoCalGas's buried pipelines. Damages resulting from excavation activity are significant threats to SoCalGas's pipeline infrastructure, with potential for catastrophic consequences to public safety. Non-labor expenses associated with this cost category include membership fees and the expansion of the damage prevention program activities and continuous improvement.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
Unit Measure: FTEs

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are number of FTEs.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	909	683	1,178	1,306	1,025	1,072	1,072	1,070	1,335	1,601	1,734
Non-Labor	1,604	1,362	1,529	1,508	1,527	1,527	1,527	1,527	1,547	1,567	1,577
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,513**	**2,045**	**2,706**	**2,814**	**2,552**	**2,599**	**2,599**	**2,597**	**2,882**	**3,168**	**3,311**
FTE	8.7	6.7	11.8	12.7	9.6	9.6	9.6	9.6	11.6	13.6	14.6
Units	9	7	12	13	10	10	10	10	10	10	10

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
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	1,025	1,025	1,025	1,025	1,025	1,025	47	47	45	310	576	709	1,072	1,072	1,070	1,335	1,601	1,734
NLbr	1,527	1,527	1,527	1,527	1,527	1,527	0	0	0	20	40	50	1,527	1,527	1,527	1,547	1,567	1,577
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**47**	**47**	**45**	**330**	**616**	**759**	**2,599**	**2,599**	**2,597**	**2,882**	**3,168**	**3,311**
FTE	9.6	9.6	9.6	9.6	9.6	9.6	0.0	0.0	0.0	2.0	4.0	5.0	9.6	9.6	9.6	11.6	13.6	14.6
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	47	0	0	47	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**47**	**0**	**0**	**47**	**0.0**	0	
2027	47	0	0	47	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**47**	**0**	**0**	**47**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
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	45	0	0	45	0.0	0	1-Sided 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	**45**	**0**	**0**	**45**	**0.0**	0	
2029	255	20	0	275	2.0	0	1-Sided Adj
Explanation:	Adjustment for Labor and Non-Labor dollars for 2 incremental FTEs to meet the RAMP forecast.						
2029	55	0	0	55	0.0	0	1-Sided 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	**310**	**20**	**0**	**330**	**2.0**	0	
2030	510	40	0	550	4.0	0	1-Sided Adj
Explanation:	Adjustment for Labor and Non-Labor dollars for 4 incremental FTEs to meet the RAMP forecast.						
2030	66	0	0	66	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**576**	**40**	**0**	**616**	**4.0**	0	
2031	638	50	0	688	5.0	0	1-Sided Adj
Explanation:	Adjustment for Labor and Non-Labor dollars for 5 incremental FTEs to meet the RAMP forecast.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
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	71	0	0	71	0.0	0	1-Sided 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	**709**	**50**	**0**	**759**	**5.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	147	113	100	1,078	898
Non-Labor	1,265	1,186	1,304	1,467	1,527
NSE	0	0	0	0	0
Total	**1,413**	**1,299**	**1,404**	**2,545**	**2,424**
FTE	1.5	1.1	0.8	10.8	8.4
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	518	408	841	0	-26
Non-Labor	61	76	152	0	0
NSE	0	0	0	0	0
Total	**579**	**485**	**993**	**0**	**-26**
FTE	5.8	4.6	9.3	0.0	-0.3
Units	9	7	12	13	10
Recorded-Adjusted (Nominal $)					
Labor	665	521	941	1,078	871
Non-Labor	1,327	1,262	1,456	1,467	1,527
NSE	0	0	0	0	0
Total	**1,992**	**1,784**	**2,397**	**2,545**	**2,398**
FTE	7.3	5.7	10.1	10.8	8.1
Units	9	7	12	13	10
Vacation & Sick (Nominal $)					
Labor	117	88	149	173	154

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
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	**117**	**88**	**149**	**173**	**154**
FTE	1.4	1.0	1.7	1.9	1.5
Units	0	0	0	0	0
Escalation to 2025$					
Labor	127	73	87	54	0
Non-Labor	277	100	73	41	0
NSE	0	0	0	0	0
Total	**404**	**173**	**160**	**95**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	909	683	1,178	1,306	1,025
Non-Labor	1,604	1,362	1,529	1,508	1,527
NSE	0	0	0	0	0
Total	**2,513**	**2,045**	**2,706**	**2,814**	**2,552**
FTE	8.7	6.7	11.8	12.7	9.6
Units	9	7	12	13	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	518	408	841	0	-26
Non-Labor	61	76	152	0	0.100
NSE	0	0	0	0	0
Total	**579**	**485**	**993**	**0**	**-26**
FTE	5.8	4.6	9.3	0.0	-0.3
Units	9	7	12	13	10

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	9	1-Sided Adj
Explanation:	Updated unit count.					
2021	518	61	0	5.8	0	CCTR Transf From 2200-2296.000
Explanation:	Move historical DIMP costs on internal orders 300783560 & 300836916 into Damage Prevention Strategies base business.					
2021 Total	**518**	**61**	**0**	**5.8**	9	
2022	0	0	0	0.0	7	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Updated unit count.					
2022	408	76	0	4.6	0	CCTR Transf From 2200-2296.000
Explanation:	Move historical DIMP costs on internal orders 300783560 & 300836916 into Damage Prevention Strategies base business.					
2022 Total	**408**	**76**	**0**	**4.6**	7	
2023	0	0	0	0.0	12	1-Sided Adj
Explanation:	Updated unit count.					
2023	841	152	0	9.3	0	CCTR Transf From 2200-2296.000
Explanation:	Move historical DIMP costs on internal orders 300783560 & 300836916 into Damage Prevention Strategies base business.					
2023 Total	**841**	**152**	**0**	**9.3**	12	
2024	0	0	0	0.0	13	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**0**	**0**	**0**	**0.0**	13	
2025	0	0	0	0.0	10	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.001 - DAMAGE PREVENTION STRATEGIES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Updated units of measurement.					
2025	-26	0	0	-0.3	0	CCTR Transf From 2200-2296.000
Explanation:	Move historical DIMP costs on internal orders 300783560 & 300836916 into Damage Prevention Strategies base business.					
2025 Total	**-26**	**0**	**0**	**-0.3**	10	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN002.002 - POLICIES AND STANDARDS

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. DAMAGE PREVENTION
Workpaper: 2EN002.002 - POLICIES AND STANDARDS
Unit Measure: Policy Reviews

Activity Description:

The cost activity for policies and standards includes support for Customer Services Field operations, promoting adherence and high-quality work performance. This involves providing guidance and resources for achieving operational excellence. Governance of policies and standards creates consistency and reliability in gas operations, which reduces errors and increases efficiency. Risk Management plays a crucial role in mitigating risks by proactively developing and enhancing policies.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Customer Service Policy is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation ensures that the Test Year 2028 (TY2028) forecast aligns with present operational realities and program maturity, making it the most accurate method for projecting future requirements.

Non-Labor - Base YR Rec

Non-labor expenses associated with this cost category include mileage and expenses for employee travel. Other expenses include costs for USPS postage for some Customer Service-related soft turn-on orders, including SCG Home Energy Guides for every turn-on order.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this work paper are measured by the volume of gas standards and policies managed.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. DAMAGE PREVENTION
Workpaper: 2EN002.002 - POLICIES AND STANDARDS
Unit Measure: Policy Reviews

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,526	1,490	1,727	1,702	930	973	973	971	970	970	970
Non-Labor	96	68	66	67	45	45	45	45	45	45	45
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,622**	**1,558**	**1,793**	**1,770**	**975**	**1,018**	**1,018**	**1,016**	**1,015**	**1,015**	**1,015**
FTE	11.5	11.2	12.8	12.5	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Units	0	0	0	0	138	138	138	138	138	138	138

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.002 - POLICIES AND STANDARDS
Unit Measure: Policy Reviews

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	930	930	930	930	930	930	43	43	41	40	40	40	973	973	971	970	970	970
NLbr	45	45	45	45	45	45	0	0	0	0	0	0	45	45	45	45	45	45
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**975**	**975**	**975**	**975**	**975**	**975**	**43**	**43**	**41**	**40**	**40**	**40**	**1,018**	**1,018**	**1,016**	**1,015**	**1,015**	**1,015**
FTE	6.7	6.7	6.7	6.7	6.7	6.7	0.0	0.0	0.0	0.0	0.0	0.0	6.7	6.7	6.7	6.7	6.7	6.7
Units	138	138	138	138	138	138	0	0	0	0	0	0	138	138	138	138	138	138

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	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.						
2026 Total	**43**	**0**	**0**	**43**	**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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.002 - POLICIES AND STANDARDS
Unit Measure: Policy Reviews

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**41**	**0**	**0**	**41**	**0.0**	0	
2029	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**40**	**0**	**0**	**40**	**0.0**	0	
2030	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**40**	**0**	**0**	**40**	**0.0**	0	
2031	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**40**	**0**	**0**	**40**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.002 - POLICIES AND STANDARDS
Unit Measure: Policy Reviews

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,116	1,138	1,380	1,406	790
Non-Labor	79	63	63	66	45
NSE	0	0	0	0	0
Total	**1,196**	**1,201**	**1,443**	**1,471**	**835**
FTE	9.7	9.5	10.9	10.6	5.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	138
Recorded-Adjusted (Nominal $)					
Labor	1,116	1,138	1,380	1,406	790
Non-Labor	79	63	63	66	45
NSE	0	0	0	0	0
Total	**1,196**	**1,201**	**1,443**	**1,471**	**835**
FTE	9.7	9.5	10.9	10.6	5.6
Units	0	0	0	0	138
Vacation & Sick (Nominal $)					
Labor	197	192	219	226	140

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.002 - POLICIES AND STANDARDS
Unit Measure: Policy Reviews

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	**197**	**192**	**219**	**226**	**140**
FTE	1.8	1.7	1.9	1.9	1.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	213	160	128	71	0
Non-Labor	17	5	3	2	0
NSE	0	0	0	0	0
Total	**229**	**165**	**131**	**73**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,526	1,490	1,727	1,702	930
Non-Labor	96	68	66	67	45
NSE	0	0	0	0	0
Total	**1,622**	**1,558**	**1,793**	**1,770**	**975**
FTE	11.5	11.2	12.8	12.5	6.7
Units	0	0	0	0	138

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.002 - POLICIES AND STANDARDS
Unit Measure: Policy Reviews

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	138

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	138	1-Sided Adj

Explanation: Updated unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN002.002 - POLICIES AND STANDARDS
Unit Measure: Policy Reviews

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	138	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN026.000 - COMPLIANCE ASSURANCE

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
Unit Measure: FTEs

Activity Description:

The forecast for the Compliance Assurance (CA) team reflects the resources required to sustain ongoing activities that support compliance with Company Gas Standards and applicable Federal Code of Regulations. This group is responsible for monitoring required schedules and reviewing the completion of documentation for leak surveys and cathodic protection inspections; supports compliance and operational reporting and analysis; and prepares compliance reporting for CPUC audits related to distribution.

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because these activities have reached a stable cadence. No incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. These activities have reached a stable cadence and do not require incremental funding; however, continued funding at current levels is necessary to maintain the CA team's role in regulatory compliance, data integrity, and operational oversight. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

Non-Labor - Base YR Rec

The base-year method for this non-labor forecast is appropriate because these activities have reached a stable cadence. No incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of FTEs required.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	459	624	653	641	739	773	773	771	771	771	771
Non-Labor	7	7	5	5	4	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**467**	**631**	**658**	**646**	**743**	**777**	**777**	**775**	**775**	**775**	**775**
FTE	3.7	5.0	5.1	5.0	4.9	4.9	4.9	4.9	4.9	4.9	4.9
Units	4	5	5	5	5	5	5	5	5	5	5

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
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	739	739	739	739	739	739	34	34	32	32	32	32	773	773	771	771	771	771
NLbr	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**743**	**743**	**743**	**743**	**743**	**743**	**34**	**34**	**32**	**32**	**32**	**32**	**777**	**777**	**775**	**775**	**775**	**775**
FTE	4.9	4.9	4.9	4.9	4.9	4.9	0.0	0.0	0.0	0.0	0.0	0.0	4.9	4.9	4.9	4.9	4.9	4.9
Units	5	5	5	5	5	5	0	0	0	0	0	0	5	5	5	5	5	5

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	34	0	0	34	0.0	0	1-Sided 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	**34**	**0**	**0**	**34**	**0.0**	0	
2027	34	0	0	34	0.0	0	1-Sided 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	**34**	**0**	**0**	**34**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
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	32	0	0	32	0.0	0	1-Sided 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	**32**	**0**	**0**	**32**	**0.0**	0	
2029	32	0	0	32	0.0	0	1-Sided 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	**32**	**0**	**0**	**32**	**0.0**	0	
2030	32	0	0	32	0.0	0	1-Sided 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	**32**	**0**	**0**	**32**	**0.0**	0	
2031	32	0	0	32	0.0	0	1-Sided 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	**32**	**0**	**0**	**32**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
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	336	476	521	529	628
Non-Labor	6	7	5	5	4
NSE	0	0	0	0	0
Total	**342**	**483**	**526**	**534**	**632**
FTE	3.1	4.2	4.4	4.3	4.1
Units	4	5	5	5	5
Recorded-Adjusted (Nominal $)					
Labor	336	476	521	529	628
Non-Labor	6	7	5	5	4
NSE	0	0	0	0	0
Total	**342**	**483**	**526**	**534**	**632**
FTE	3.1	4.2	4.4	4.3	4.1
Units	4	5	5	5	5
Vacation & Sick (Nominal $)					
Labor	59	80	83	85	111

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
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	**59**	**80**	**83**	**85**	**111**
FTE	0.6	0.8	0.7	0.7	0.8
Units	0	0	0	0	0
Escalation to 2025$					
Labor	64	67	48	27	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
Total	**65**	**68**	**49**	**27**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	459	624	653	641	739
Non-Labor	7	7	5	5	4
NSE	0	0	0	0	0
Total	**467**	**631**	**658**	**646**	**743**
FTE	3.7	5.0	5.1	5.0	4.9
Units	4	5	5	5	5

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	336	476	521	529	628
Non-Labor	6	7	5	5	4
NSE	0	0	0	0	0
Total	**342**	**483**	**526**	**534**	**632**
FTE	3.1	4.2	4.4	4.3	4.1
Units	4	5	5	5	5

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	0	CCTR Transf From 2200-2409.000
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2021	6	0	0	0.1	0	CCTR Transf From 2200-2409.000
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2021	330	6	0	3.0	0	CCTR Transf From 2200-2409.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2021	0	0	0	0.0	4	1-Sided Adj
Explanation:	Updated unit count.					
2021 Total	**336**	**6**	**0**	**3.1**	4	
2022	3	1	0	0.0	0	CCTR Transf From 2200-2409.000
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2022	473	6	0	4.2	0	CCTR Transf From 2200-2409.000
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2022	0	0	0	0.0	5	1-Sided Adj
Explanation:	Updated unit count.					
2022 Total	**476**	**7**	**0**	**4.2**	5	
2023	524	2	0	4.4	0	CCTR Transf From 2200-2409.000
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-2	3	0	0.0	0	CCTR Transf From 2200-2409.000
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2023	0	0	0	0.0	5	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**521**	**5**	**0**	**4.4**	5	
2024	529	2	0	4.3	0	CCTR Transf From 2200-2409.000
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2024	0	3	0	0.0	0	CCTR Transf From 2200-2409.000
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2024	0	0	0	0.0	5	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**529**	**5**	**0**	**4.3**	5	
2025	628	4	0	4.1	0	CCTR Transf From 2200-2409.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. DAMAGE PREVENTION
Workpaper: 2EN026.000 - COMPLIANCE ASSURANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Reallocated costs from the Safety Management workpaper to Damage Prevention to reflect the updated organizational structure following organizational changes.					
2025	0	0	0	0.0	5	1-Sided Adj
Explanation:	Updated unit count.					
2025 Total	**628**	**4**	**0**	**4.1**	5	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN007.000 - INSPECTION - NDE

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	4. INSPECTION - NDE
Workpaper:	2EN007.000 - INSPECTION - NDE
Unit Measure:	FTEs

Activity Description:

The costs associated with this testimony reflect the development, implementation, and management of Inspection & Oversight Programs (I&OP), including non-destructive examination (NDE) methods such as ultrasonic testing, radiography, magnetic particles, and liquid penetrant testing. Activities include contractor oversight, operator qualification testing, advanced technology integration for flaw detection, and mentoring of inspectors and examiners to promote adherence to company standards and regulatory requirements. The program also manages scheduling, contract administration, and invoice review to maintain transparency and cost control. These efforts collectively strengthen safety culture and reduce human performance errors.

Forecast Explanations:

Labor - Base YR Rec

The forecast is based on BY2025, which most accurately represents anticipated requirements for TY 2028. This methodology is most appropriate because 2025 reflects a stabilized level of activity following recent regulatory changes and program enhancements, providing a reliable benchmark for future projections. It incorporates the impacts of CPUC Safety Enforcement Division recommendations, updated codes for construction and in-service mechanical integrity, and anticipated growth in construction activity driven by federal infrastructure initiatives.

Non-Labor - Base YR Rec

Non-labor expenses associated with this cost category include ongoing investment in training, technology, and oversight is essential to adapt to changing regulatory and industry demands. The 2028 forecast adjustment of $500k is mainly driven by regulatory requirements for inspections of in-service facilities, including pressure vessels (API 510), storage tanks (API 653), process piping (API 570), air tanks, and LPG tanks under the Owner-User National Board Quality Program. Responsibilities include witnessing and approving repairs, re-rates, derates, and hydrostatic testing, as well as performing visual inspections and NDE examinations (UT, MT, PT) to assess fitness for service. Oversight extends to contractor inspections, quality review of reports, and data entry into the Plant Condition Management Software (PCMS), which tracks all company assets and determines inspection intervals based on corrosion rates, remaining life, and regulatory requirements.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 4. INSPECTION - NDE
Workpaper: 2EN007.000 - INSPECTION - NDE
Unit Measure: FTEs

Units - Base YR Rec

Units for this workpaper are number of FTEs.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,034	966	980	1,263	1,436	1,502	1,502	1,499	1,498	1,498	1,497
Non-Labor	391	272	238	184	130	130	130	630	630	630	630
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,425**	**1,238**	**1,218**	**1,447**	**1,567**	**1,632**	**1,632**	**2,129**	**2,128**	**2,128**	**2,127**
FTE	7.3	7.1	7.0	9.2	10.5	10.5	10.5	10.5	10.5	10.5	10.5
Units	7	7	7	9	11	11	11	11	11	11	11

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 4. INSPECTION - NDE
Workpaper: 2EN007.000 - INSPECTION - NDE
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	1,436	1,436	1,436	1,436	1,436	1,436	66	66	63	62	62	61	1,502	1,502	1,499	1,498	1,498	1,497
NLbr	130	130	130	130	130	130	0	0	500	500	500	500	130	130	630	630	630	630
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,566**	**1,566**	**1,566**	**1,566**	**1,566**	**1,566**	**66**	**66**	**563**	**562**	**562**	**561**	**1,632**	**1,632**	**2,129**	**2,128**	**2,128**	**2,127**
FTE	10.5	10.5	10.5	10.5	10.5	10.5	0.0	0.0	0.0	0.0	0.0	0.0	10.5	10.5	10.5	10.5	10.5	10.5
Units	11	11	11	11	11	11	0	0	0	0	0	0	11	11	11	11	11	11

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	66	0	0	66	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**66**	**0**	**0**	**66**	**0.0**	0	
2027	66	0	0	66	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**66**	**0**	**0**	**66**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 4. INSPECTION - NDE
Workpaper: 2EN007.000 - INSPECTION - NDE
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	500	0	500	0.0	0	1-Sided Adj
Explanation:	Additional Non-Labor for supplemental mechanical integrity inspections including pressure vessels (API 510), storage tanks (API 653), process piping (API 570), air tanks, and LPG tanks under the Owner-User National Board Quality Program. Responsibilities include witnessing and approving repairs, re-rates, derates, and hydrostatic testing, as well as performing visual inspections and NDE examinations (UT, MT, PT) to assess fitness for service. Oversight extends to contractor inspections, quality review of reports, and data entry into the Plant Condition Management Software (PCMS), which tracks all company assets and determines inspection intervals based on corrosion rates, remaining life, and regulatory requirements.						
2028	63	0	0	63	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**63**	**500**	**0**	**563**	**0.0**	0	
2029	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Additional Non-Labor for supplemental mechanical integrity inspections including pressure vessels (API 510), storage tanks (API 653), process piping (API 570), air tanks, and LPG tanks under the Owner-User National Board Quality Program. Responsibilities include witnessing and approving repairs, re-rates, derates, and hydrostatic testing, as well as performing visual inspections and NDE examinations (UT, MT, PT) to assess fitness for service. Oversight extends to contractor inspections, quality review of reports, and data entry into the Plant Condition Management Software (PCMS), which tracks all company assets and determines inspection intervals based on corrosion rates, remaining life, and regulatory requirements.						
2029	62	0	0	62	0.0	0	1-Sided 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	**62**	**500**	**0**	**562**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 4. INSPECTION - NDE
Workpaper: 2EN007.000 - INSPECTION - NDE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Additional Non-Labor for supplemental mechanical integrity inspections including pressure vessels (API 510), storage tanks (API 653), process piping (API 570), air tanks, and LPG tanks under the Owner-User National Board Quality Program. Responsibilities include witnessing and approving repairs, re-rates, derates, and hydrostatic testing, as well as performing visual inspections and NDE examinations (UT, MT, PT) to assess fitness for service. Oversight extends to contractor inspections, quality review of reports, and data entry into the Plant Condition Management Software (PCMS), which tracks all company assets and determines inspection intervals based on corrosion rates, remaining life, and regulatory requirements.						
2030	62	0	0	62	0.0	0	1-Sided 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	**62**	**500**	**0**	**562**	**0.0**	0	
2031	0	500	0	500	0.0	0	1-Sided Adj
Explanation:	Additional Non-Labor for supplemental mechanical integrity inspections including pressure vessels (API 510), storage tanks (API 653), process piping (API 570), air tanks, and LPG tanks under the Owner-User National Board Quality Program. Responsibilities include witnessing and approving repairs, re-rates, derates, and hydrostatic testing, as well as performing visual inspections and NDE examinations (UT, MT, PT) to assess fitness for service. Oversight extends to contractor inspections, quality review of reports, and data entry into the Plant Condition Management Software (PCMS), which tracks all company assets and determines inspection intervals based on corrosion rates, remaining life, and regulatory requirements.						
2031	61	0	0	61	0.0	0	1-Sided 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	**61**	**500**	**0**	**561**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 4. INSPECTION - NDE
Workpaper: 2EN007.000 - INSPECTION - NDE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	756	737	783	1,043	1,217
Non-Labor	323	252	227	179	130
NSE	0	0	0	0	0
Total	**1,079**	**989**	**1,010**	**1,222**	**1,347**
FTE	6.0	5.9	6.0	7.8	8.9
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	4
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**4**
FTE	0.0	0.1	0.0	0.0	-0.1
Units	7	7	7	9	11
Recorded-Adjusted (Nominal $)					
Labor	756	738	783	1,043	1,221
Non-Labor	323	252	227	179	130
NSE	0	0	0	0	0
Total	**1,079**	**989**	**1,010**	**1,222**	**1,351**
FTE	6.1	6.0	6.0	7.8	8.8
Units	7	7	7	9	11
Vacation & Sick (Nominal $)					
Labor	134	124	124	167	216

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 4. INSPECTION - NDE
Workpaper: 2EN007.000 - INSPECTION - NDE
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**	**124**	**124**	**167**	**216**
FTE	1.2	1.1	1.0	1.4	1.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	144	104	73	53	0
Non-Labor	67	20	11	5	0
NSE	0	0	0	0	0
Total	**212**	**124**	**84**	**58**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,034	966	980	1,263	1,436
Non-Labor	391	272	238	184	130
NSE	0	0	0	0	0
Total	**1,425**	**1,238**	**1,218**	**1,447**	**1,567**
FTE	7.3	7.1	7.0	9.2	10.5
Units	7	7	7	9	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 4. INSPECTION - NDE
Workpaper: 2EN007.000 - INSPECTION - NDE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0.328	0	0	4
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0.328**	**0**	**0**	**4**
FTE	0.0	0.1	0.0	0.0	-0.1
Units	7	7	7	9	11

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	7	1-Sided Adj
Explanation:	Updated unit count.					
2021 Total	**0**	**0**	**0**	**0.0**	7	
2022	0	0	0	0.1	0	CCTR Transf From 2200-2038.000
Explanation:	Transfer of Inspection & Oversights Program costs to 2EN007 cost center 2200-1107 to combine costs together.					
2022	0	0	0	0.0	7	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 4. INSPECTION - NDE
Workpaper: 2EN007.000 - INSPECTION - NDE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Updated unit count.					
2022 Total	**0**	**0**	**0**	**0.1**	7	
2023	0	0	0	0.0	7	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**0**	**0**	**0**	**0.0**	7	
2024	0	0	0	0.0	9	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**0**	**0**	**0**	**0.0**	9	
2025	0	0	0	0.0	11	1-Sided Adj
Explanation:	Updated unit count.					
2025	4	0	0	-0.1	0	CCTR Transf From 2200-0005.000
Explanation:	2-sided adjustment to transfer costs to correct cost center in 2200-GOEN. Workpaper 2EN007.000; CC 2200-1107.000.					
2025 Total	**4**	**0**	**0**	**-0.1**	11	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN008.000 - EMISSIONS STRATEGY PROGRAM

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Activity Description:

The activities completed within this workgroup are categorized as Emissions Strategy Program (ESP) Administration. Activities are completed to maintain compliance with D.17-06-015 and D.19-08-020, which were established in response to Senate Bill (SB) 1371) and provide reporting/administrative requirements and operational requirements. ESP is responsible for completing reporting and administrative tasks including Annual Emissions Reports, Biennial Compliance Plans, participation in CPUC workshops, submittal of baseline and methodology adjustments, and CPUC/CARB data request responses. In addition, ESP is responsible for continued compliance with the operational requirements of D.17-06-015 and D.19-08-020, including maintenance of the 26 mandatory Best Practices for reducing methane emissions and the mandated 20% emission reduction relative to the 2015 baseline by 2025. Maintaining compliance with the operational requirements of D.17-06-015 and D.19-08-020 requires ESP to continuously monitor and coordinate program and project activities. Further, ESP is responsible for managing its program and project finances. Managing program finance requires detailed and continuous oversight. ESP Administration is necessary for SoCalGas's continued compliance with D.17-06-015 and D.19-08-020.

Forecast Explanations:

Labor - Base YR Rec

A base year forecasting method was developed for this cost category. This method is utilized because ESP has evolved and stabilized over the course of the program, and the 2025 costs provide a better estimate for maintaining the current program. For example, during the earlier years of the program, SoCalGas needed to implement more projects to comply with the mandatory Best Practices. By 2025, many Best Practices were met, and SoCalGas was able to reduce project activity to only those that require ongoing maintenance and support. The program is expected to remain in this steady-state for upcoming years.
Historical adjustments were made to the base year to exclude project execution costs to only reflect the administrative costs for the test year forecast.

Non-Labor - Base YR Rec

A base year forecasting method was developed for this cost category. This method is utilized because ESP has evolved and stabilized over the course of the program, and the 2025 costs provide a better estimate for maintaining the current program. For example, during the earlier years of the program, SoCalGas needed to implement more projects to comply with the mandatory Best Practices. By 2025, many Best Practices were met, and SoCalGas was able to reduce project activity to only those that require ongoing maintenance and support. The program is expected to

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

remain in this steady-state for upcoming years.
Historical adjustments were made to the base year to exclude project execution costs to only reflect the administrative costs for the test year forecast.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of FTEs required for program administration.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	8,250	7,560	6,675	5,467	1,412	1,477	1,477	1,474	1,473	1,473	1,472
Non-Labor	16,233	12,553	6,195	12,441	293	293	293	293	293	293	293
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**24,483**	**20,113**	**12,870**	**17,907**	**1,705**	**1,770**	**1,770**	**1,767**	**1,766**	**1,766**	**1,765**
FTE	73.9	67.3	59.8	47.2	10.7	10.7	10.7	10.7	10.7	10.7	10.7
Units	74	67	60	47	11	11	11	11	11	11	11

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
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	1,412	1,412	1,412	1,412	1,412	1,412	65	65	62	61	61	60	1,477	1,477	1,474	1,473	1,473	1,472
NLbr	293	293	293	293	293	293	0	0	0	0	0	0	293	293	293	293	293	293
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,705**	**1,705**	**1,705**	**1,705**	**1,705**	**1,705**	**65**	**65**	**62**	**61**	**61**	**60**	**1,770**	**1,770**	**1,767**	**1,766**	**1,766**	**1,765**
FTE	10.7	10.7	10.7	10.7	10.7	10.7	0.0	0.0	0.0	0.0	0.0	0.0	10.7	10.7	10.7	10.7	10.7	10.7
Units	11	11	11	11	11	11	0	0	0	0	0	0	11	11	11	11	11	11

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	65	0	0	65	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**65**	**0**	**0**	**65**	**0.0**	0	
2027	65	0	0	65	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**65**	**0**	**0**	**65**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
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	62	0	0	62	0.0	0	1-Sided 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	**62**	**0**	**0**	**62**	**0.0**	0	
2029	61	0	0	61	0.0	0	1-Sided 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	**61**	**0**	**0**	**61**	**0.0**	0	
2030	61	0	0	61	0.0	0	1-Sided 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	**61**	**0**	**0**	**61**	**0.0**	0	
2031	60	0	0	60	0.0	0	1-Sided 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	**60**	**0**	**0**	**60**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	7,739	8,490	7,795	7,505	5,024
Non-Labor	16,487	19,880	11,370	23,351	4,608
NSE	0	0	0	0	0
Total	**24,226**	**28,370**	**19,165**	**30,857**	**9,632**
FTE	78.0	81.5	72.4	64.7	41.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-1,705	-2,717	-2,462	-2,991	-3,824
Non-Labor	-3,059	-8,248	-5,471	-11,249	-4,315
NSE	0	0	0	0	0
Total	**-4,764**	**-10,965**	**-7,933**	**-14,240**	**-8,140**
FTE	-15.8	-24.7	-21.3	-24.5	-32.6
Units	74	67	60	47	11
Recorded-Adjusted (Nominal $)					
Labor	6,034	5,773	5,333	4,514	1,200
Non-Labor	13,428	11,633	5,899	12,102	293
NSE	0	0	0	0	0
Total	**19,462**	**17,406**	**11,232**	**16,617**	**1,493**
FTE	62.2	56.8	51.1	40.2	9.0
Units	74	67	60	47	11
Vacation & Sick (Nominal $)					
Labor	1,065	974	847	725	212

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
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	**1,065**	**974**	**847**	**725**	**212**
FTE	11.7	10.5	8.7	7.0	1.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,151	813	495	228	0
Non-Labor	2,805	920	296	338	0
NSE	0	0	0	0	0
Total	**3,956**	**1,733**	**791**	**566**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	8,250	7,560	6,675	5,467	1,412
Non-Labor	16,233	12,553	6,195	12,441	293
NSE	0	0	0	0	0
Total	**24,483**	**20,113**	**12,870**	**17,907**	**1,705**
FTE	73.9	67.3	59.8	47.2	10.7
Units	74	67	60	47	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-1,705	-2,717	-2,462	-2,991	-3,824
Non-Labor	-3,059	-8,248	-5,471	-11,249	-4,315
NSE	0	0	0	0	0
Total	**-4,764**	**-10,965**	**-7,933**	**-14,240**	**-8,140**
FTE	-15.8	-24.7	-21.3	-24.5	-32.6
Units	74	67	60	47	11

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-316	-1,623	0	-3.0	0	CCTR Transf To 2200-2283.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2021	-20	-82	0	-0.2	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer of Blowdown O&M Project costs from Emissions Strategy Program to Major Projects.					
2021	-1,269	-484	0	-11.7	0	CCTR Transf To 2200-0610.001

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer of Blowdown O&M Transmission & CNG/LNG costs from Emissions Strategy Program to Major Projects.					
2021	-95	-871	0	-0.9	0	CCTR Transf To 2200-2213.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000.					
2021	-5	0	0	0.0	0	CCTR Transf To 2200-0610.002
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2021	0	0	0	0.0	74	1-Sided Adj
Explanation:	Updated unit count.					
2021 Total	**-1,705**	**-3,059**	**0**	**-15.8**	74	
2022	-1,135	-7,064	0	-10.7	0	CCTR Transf To 2200-2283.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2022	-27	-62	0	-0.2	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer of Blowdown O&M Project costs from Emissions Strategy Program to Major Projects.					
2022	-1,442	-226	0	-12.7	0	CCTR Transf To 2200-0610.001

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer of Blowdown O&M Transmission & CNG/LNG costs from Emissions Strategy Program to Major Projects.					
2022	-105	-895	0	-1.0	0	CCTR Transf To 2200-2213.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000.					
2022	-7	-1	0	-0.1	0	CCTR Transf To 2200-0610.002
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2022	0	0	0	0.0	67	1-Sided Adj
Explanation:	Updated unit count.					
2022 Total	**-2,717**	**-8,248**	**0**	**-24.7**	67	
2023	-972	-4,183	0	-9.0	0	CCTR Transf To 2200-2283.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2023	-4	0	0	0.0	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer of Blowdown O&M Project costs from Emissions Strategy Program to Major Projects.					
2023	-1,373	-415	0	-11.3	0	CCTR Transf To 2200-0610.001

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer of Blowdown O&M Transmission & CNG/LNG costs from Emissions Strategy Program to Major Projects.					
2023	-103	-870	0	-0.9	0	CCTR Transf To 2200-2213.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000					
2023	-10	-4	0	-0.1	0	CCTR Transf To 2200-0610.002
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2023	0	0	0	0.0	60	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**-2,462**	**-5,471**	**0**	**-21.3**	60	
2024	-1,343	-8,821	0	-11.5	0	CCTR Transf To 2200-2283.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2024	-5	-64	0	0.0	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer of Blowdown O&M Project costs from Emissions Strategy Program to Major Projects.					
2024	-1,513	-629	0	-11.9	0	CCTR Transf To 2200-0610.001

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer of Blowdown O&M Transmission & CNG/LNG costs from Emissions Strategy Program to Major Projects.					
2024	-118	-1,727	0	-1.0	0	CCTR Transf To 2200-2213.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000					
2024	-13	-7	0	-0.1	0	CCTR Transf To 2200-0610.002
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2024	0	0	0	0.0	47	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**-2,991**	**-11,249**	**0**	**-24.5**	47	
2025	-228	-1,175	0	-1.8	0	CCTR Transf To 2200-2283.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2025	-1,228	-588	0	-10.0	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer of Blowdown O&M Projects and Transmission/CNG/LNG costs from Emissions Strategy Program to Major Projects.					
2025	-940	-740	0	-7.0	0	CCTR Transf To 2200-2400.001

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 5. EMISSIONS STRATEGY PROGRAM
Workpaper: 2EN008.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer of RD&D dollars from ESP workpaper 2EN008.000 to 2EN021.001					
2025	0	0	0	0.0	11	1-Sided Adj
Explanation:	Updated units of measurement.					
2025	-1,371	-1,782	0	-13.4	0	1-Sided Adj
Explanation:	Removed best practice program execution costs to reflect only program administrative costs.					
2025	-52	-28	0	-0.4	0	CCTR Transf To 2200-2213.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 2EN008.000 to 2EN002.000					
2025	-4	-2	0	0.0	0	CCTR Transf To 2200-0610.002
Explanation:	Transfer of Labor and Non-Labor for SDGE Blowdown O&M costs from cost center 2200-2011.000 to 2200-0610.002 to align costs with where the roles reside and are forecasted.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustments to update units of measure.					
2025 Total	**-3,824**	**-4,315**	**0**	**-32.6**	11	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN009.000 - AVIATION SERVICES & PROGRAMS

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	6. AVIATION SERVICES & PROGRAMS
Workpaper:	2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure:	Miles surveyed

Activity Description:

The activities completed within this workgroup are categorized as SoCalGas Aviation Services & Programs (O&M). Activities are completed to support two SoCalGas goals: (1) Maintain an Aviation Services group which provides SoCalGas wide aviation services and aviation compliance for all departments and (2) to maintain a specific aerial program – the Aerial Leak Detection (ALD) program – which helps SoCalGas meet the compliance for D.17-06-015 and D.19-08-020. The Aviation Services Group governs all manned and unmanned flight activities supporting gas operations for safety and Federal Aviation Administration (FAA) regulatory compliance. This team also provides support services for gas operations using drone technology to supplement maintenance inspections within Operations that have been historically challenging to access. The Aerial Leak Detection is a program which flies methane detection technology around SoCalGas's service territory to reduce methane emissions from both SoCalGas's system, and customer systems.

Forecast Explanations:

Labor - 4-YR Average

A four-year average forecast is used to develop this cost category, but it is adjusted to reflect program growth. Both programs under the Aviation Services & Programs department—the Aviation Services group and ALD—have historical labor data for the past four years . Without ALD in 2026 and 2027, the costs for Aviation Services & Programs are driven by FTE costs for performing general aviation support for, but not limited to: Transmission compliance flights, emergency investigation flights, and general drone support.In 2028, given the potential and benefits of ALD, labor costs are increased to support the program's expansion.

Non-Labor - 4-YR Average

This cost category is derived from a four-year average forecast, with adjustments made to account for program growth. Within the Aviation Services & Programs department—which includes both the Aviation Services group and ALD—historical non -labor data from the past four years is available. Without ALD in 2026 and 2027, costs for Aviation Services & Programs are driven primarily by FTE costs associated with providing general aviation support, including but not limited to transmission compliance flights, emergency investigation flights, and general drone support. However, as SoCalGas expands its aviation initiatives in 2028, non-labor expenses are expected to increase.

For ALD specifically, the four-year average coverage of vintage plastic and unprotected steel lines was approximately 60%, meaning the program scanned about 60% of these lines. For the reasons outlined in the testimony, increasing coverage of vintage plastic and unprotected steel lines to

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
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Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

100% is both more cost-effective for the methane emissions program and safer for customers. Consequently, non-labor costs have been adjusted upward to reflect the expanded scope of the program. The bulk of the non-labor cost is associated with ALD's procurement of specialized vendors to provide aerial methane sensing services.

NSE - 4-YR Average

NSE is not applicable to this workgroup.

Units - 4-YR Average

Units for this workpaper are the number of miles surveyed.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	767	1,830	1,464	1,861	604	410	410	1,348	1,348	1,347	1,347
Non-Labor	1,975	7,636	4,436	9,081	1,238	8	8	6,799	6,799	6,799	6,799
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,742**	**9,467**	**5,901**	**10,942**	**1,841**	**418**	**418**	**8,147**	**8,147**	**8,146**	**8,146**
FTE	5.9	15.2	12.5	15.3	4.8	3.6	3.6	10.8	10.8	10.8	10.8
Units	20,763	72,720	45,495	81,002	6,555	0	0	81,000	81,000	81,000	81,000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

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	1,440	1,440	1,440	1,440	1,440	1,440	-1,030	-1,030	-92	-92	-93	-93	410	410	1,348	1,348	1,347	1,347
NLbr	5,598	5,598	5,598	5,598	5,598	5,598	-5,590	-5,590	1,201	1,201	1,201	1,201	8	8	6,799	6,799	6,799	6,799
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**7,038**	**7,038**	**7,038**	**7,038**	**7,038**	**7,038**	**-6,620**	**-6,620**	**1,109**	**1,109**	**1,108**	**1,108**	**418**	**418**	**8,147**	**8,147**	**8,146**	**8,146**
FTE	11.9	11.9	11.9	11.9	11.9	11.9	-8.3	-8.3	-1.1	-1.1	-1.1	-1.1	3.6	3.6	10.8	10.8	10.8	10.8
Units	51,443	51,443	51,443	51,443	51,443	51,443	-51,443	-51,443	29,557	29,557	29,557	29,557	0	0	81,000	81,000	81,000	81,000

Forecast Adjustment Details:

Year	Labor (4-YR Average)	NLbr (4-YR Average)	NSE (4-YR Average)	Total	FTE	Units (4-YR Average)	Adj_Type
2026	-1,048	-5,590	0	-6,638	-8.3	-51,443	1-Sided Adj
Explanation:	Adjustment to Labor and Non-Labor dollars to reflect activites without ALD. In 2026 and 2027, the costs for Aviation Services & Programs are driven by FTE costs for performing general aviation support for, but not limited to: Transmission compliance flights, emergency investigation flights, and general drone support.						
2026	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**-1,030**	**-5,590**	**0**	**-6,620**	**-8.3**	-51,443	
2027	-1,048	-5,590	0	-6,638	-8.3	-51,443	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

Year	Labor (4-YR Average)	NLbr (4-YR Average)	NSE (4-YR Average)	Total	FTE	Units (4-YR Average)	Adj_Type
Explanation:	Adjustment to Labor and Non-Labor dollars to reflect activites without ALD. In 2026 and 2027, the costs for Aviation Services & Programs are driven by FTE costs for performing general aviation support for, but not limited to: Transmission compliance flights, emergency investigation flights, and general drone support.						
2027	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**-1,030**	**-5,590**	**0**	**-6,620**	**-8.3**	-51,443	
2028	-148	1,201	0	1,053	-1.1	29,557	1-Sided Adj
Explanation:	Incremental headcount to support aviation service and expanding programs with incremental costs for ALD.						
2028	56	0	0	56	0.0	0	1-Sided 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	**-92**	**1,201**	**0**	**1,109**	**-1.1**	29,557	
2029	-148	1,201	0	1,053	-1.1	29,557	1-Sided Adj
Explanation:	Incremental headcount to support aviation service and expanding programs including incremental costs for ALD.						
2029	56	0	0	56	0.0	0	1-Sided 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	**-92**	**1,201**	**0**	**1,109**	**-1.1**	29,557	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

Year	Labor (4-YR Average)	NLbr (4-YR Average)	NSE (4-YR Average)	Total	FTE	Units (4-YR Average)	Adj_Type
2030	-148	1,201	0	1,053	-1.1	29,557	1-Sided Adj
Explanation:	Incremental headcount to support aviation service and expanding programs including incremental costs for ALD.						
2030	55	0	0	55	0.0	0	1-Sided 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	**-93**	**1,201**	**0**	**1,108**	**-1.1**	29,557	
2031	-148	1,201	0	1,053	-1.1	29,557	1-Sided Adj
Explanation:	Incremental headcount to support aviation service and expanding programs including incremental costs for ALD.						
2031	55	0	0	55	0.0	0	1-Sided 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	**-93**	**1,201**	**0**	**1,108**	**-1.1**	29,557	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	245	262	199	196	285
Non-Labor	11	13	42	13	63
NSE	0	0	0	0	0
Total	**256**	**276**	**241**	**209**	**348**
FTE	1.9	2.2	1.7	1.5	2.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	316	1,135	970	1,340	227
Non-Labor	1,623	7,063	4,183	8,821	1,175
NSE	0	0	0	0	0
Total	**1,938**	**8,199**	**5,153**	**10,162**	**1,403**
FTE	3.0	10.7	9.0	11.5	1.8
Units	20,763	72,720	45,495	81,002	6,555
Recorded-Adjusted (Nominal $)					
Labor	561	1,398	1,170	1,537	513
Non-Labor	1,633	7,077	4,224	8,834	1,238
NSE	0	0	0	0	0
Total	**2,195**	**8,474**	**5,394**	**10,371**	**1,751**
FTE	4.9	12.9	10.7	13.0	4.1
Units	20,763	72,720	45,495	81,002	6,555
Vacation & Sick (Nominal $)					
Labor	99	236	186	247	91

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

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	**99**	**236**	**186**	**247**	**91**
FTE	1.0	2.3	1.8	2.3	0.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	107	197	108	78	0
Non-Labor	341	560	212	247	0
NSE	0	0	0	0	0
Total	**448**	**757**	**321**	**325**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	767	1,830	1,464	1,861	604
Non-Labor	1,975	7,636	4,436	9,081	1,238
NSE	0	0	0	0	0
Total	**2,742**	**9,467**	**5,901**	**10,942**	**1,841**
FTE	5.9	15.2	12.5	15.3	4.8
Units	20,763	72,720	45,495	81,002	6,555

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	316	1,135	970	1,340	227
Non-Labor	1,623	7,063	4,183	8,821	1,175
NSE	0	0	0	0	0
Total	**1,938**	**8,199**	**5,153**	**10,162**	**1,403**
FTE	3.0	10.7	9.0	11.5	1.8
Units	20,763	72,720	45,495	81,002	6,555

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	316	1,623	0	3.0	0	CCTR Transf From 2200-2011.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2021	0	0	0	0.0	20,763	1-Sided Adj
Explanation:	Updated unit count.					
2021 Total	**316**	**1,623**	**0**	**3.0**	20,763	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	1,135	7,064	0	10.7	0	CCTR Transf From 2200-2011.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2022	0	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2022	0	0	0	0.0	72,720	1-Sided Adj
Explanation:	Updated unit count.					
2022 Total	**1,135**	**7,063**	**0**	**10.7**	72,720	
2023	972	4,183	0	9.0	0	CCTR Transf From 2200-2011.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2023	-1	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2023	0	0	0	0.0	45,495	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Updated unit count.					
2023 Total	**970**	**4,183**	**0**	**9.0**	45,495	
2024	1,343	8,821	0	11.5	0	CCTR Transf From 2200-2011.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2024	-3	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2024	0	0	0	0.0	81,002	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**1,340**	**8,821**	**0**	**11.5**	81,002	
2025	228	1,175	0	1.8	0	CCTR Transf From 2200-2011.000
Explanation:	The costs for Natural Gas Leak Abatement Program (NGLAP) aerial monitoring were moved to the Aviation Service workpaper to align with the future functional responsibility and reporting structure beginning in 2028. This consolidates all aviation-related expenses under a single workpaper.					
2025	-1	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 6. AVIATION SERVICES & PROGRAMS
Workpaper: 2EN009.000 - AVIATION SERVICES & PROGRAMS
Unit Measure: Miles surveyed

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2025	0	0	0	0.0	6,555	1-Sided Adj
Explanation:	Updated units of measurement					
2025 Total	**227**	**1,175**	**0**	**1.8**	6,555	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN023.000 - OPERATOR QUALIFICATION

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

Activity Description:

Maintaining a skilled, dedicated, and qualified workforce is critical to workforce proficiency and safety. An integral component of overall workforce proficiency is the Operator Qualification (OQ) program, which is the management and process for the qualification of pipeline personnel as mandated by Title 49of the CFR Section 192, Subpart N and G.O. 112-F by the Operator Qualification department. The Operator Qualification department is responsible for scheduling qualification activities, reviewing and auditing contractor qualification programs, keeping qualification records, monitoring records for possible compliance issues, evaluating the program for any deficiencies, and making changes and enhancements to the program. Recent enhancements include expanding the number of OQ tasks, refining task requirements, increasing the frequency and scope of contractor oversight activities, and implementing mandatory qualification when tasks are suspended or disqualified.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Operator Qualification (OQ) is based on Base Year 2025 (BY2025), which provides the most accurate representation of current operational requirements and resource needs. This approach was selected because 2025 reflects a stabilized level of activity following recent program enhancements and regulatory changes. Using BY2025, the Test Year 2028 (TY2028) forecast aligns with present operational realities and program maturity, making it the most reliable methodology for projecting future requirements. For example, in 2025, several new tasks—such as Pigging, Cross Compression, and residential meter set assembly installation—were added, significantly increasing evaluator workload. These changes underscore why BY2025 is the most appropriate baseline, as it captures the impact of recent program developments and regulatory expectations while providing a transparent, data-driven foundation for future forecasts.

Non-Labor - Base YR Rec

Non-labor costs associated to this category are associated with continuous improvement to better align with industry-leading practices, recommendations by Commission auditors, and incorporate process improvements that enhance program efficacy and integrity . This includes adding new qualification elements or covered tasks related to the tasks identified by the American Society of Mechanical Engineers (ASME) Standard B31Q, developing qualification materials, and establishing an electronic record-keeping process.

NSE - Base YR Rec

NSE is not applicable to this workgroup

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

Units - Base YR Rec

Units for this workpaper are measured by evaluator QA/QC field audits.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,029	2,182	2,263	2,375	2,256	2,360	2,359	2,354	2,354	2,353	2,353
Non-Labor	201	358	402	360	382	382	382	382	382	382	382
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,230**	**2,540**	**2,664**	**2,735**	**2,637**	**2,742**	**2,741**	**2,736**	**2,736**	**2,735**	**2,735**
FTE	15.8	16.9	17.4	18.0	16.5	16.5	16.5	16.5	16.5	16.5	16.5
Units	0	0	0	0	198	198	198	198	198	198	198

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

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	2,256	2,256	2,256	2,256	2,256	2,256	104	103	98	98	97	97	2,360	2,359	2,354	2,354	2,353	2,353
NLbr	382	382	382	382	382	382	0	0	0	0	0	0	382	382	382	382	382	382
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,638**	**2,638**	**2,638**	**2,638**	**2,638**	**2,638**	**104**	**103**	**98**	**98**	**97**	**97**	**2,742**	**2,741**	**2,736**	**2,736**	**2,735**	**2,735**
FTE	16.5	16.5	16.5	16.5	16.5	16.5	0.0	0.0	0.0	0.0	0.0	0.0	16.5	16.5	16.5	16.5	16.5	16.5
Units	198	198	198	198	198	198	0	0	0	0	0	0	198	198	198	198	198	198

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	104	0	0	104	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**104**	**0**	**0**	**104**	**0.0**	0	
2027	103	0	0	103	0.0	0	1-Sided 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	**103**	**0**	**0**	**103**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	98	0	0	98	0.0	0	1-Sided 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	**98**	**0**	**0**	**98**	**0.0**	0	
2029	98	0	0	98	0.0	0	1-Sided 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	**98**	**0**	**0**	**98**	**0.0**	0	
2030	97	0	0	97	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**97**	**0**	**0**	**97**	**0.0**	0	
2031	97	0	0	97	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**97**	**0**	**0**	**97**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

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	1,484	1,666	1,808	1,961	1,917
Non-Labor	166	331	383	350	382
NSE	0	0	0	0	0
Total	**1,650**	**1,998**	**2,190**	**2,311**	**2,299**
FTE	13.3	14.3	14.9	15.3	13.9
Units	0	0	0	0	198
Recorded-Adjusted (Nominal $)					
Labor	1,484	1,666	1,808	1,961	1,917
Non-Labor	166	331	383	350	382
NSE	0	0	0	0	0
Total	**1,650**	**1,998**	**2,190**	**2,311**	**2,299**
FTE	13.3	14.3	14.9	15.3	13.9
Units	0	0	0	0	198
Vacation & Sick (Nominal $)					
Labor	262	281	287	315	339

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

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	**262**	**281**	**287**	**315**	**339**
FTE	2.5	2.6	2.5	2.7	2.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	283	235	168	99	0
Non-Labor	35	26	19	10	0
NSE	0	0	0	0	0
Total	**318**	**261**	**187**	**109**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,029	2,182	2,263	2,375	2,256
Non-Labor	201	358	402	360	382
NSE	0	0	0	0	0
Total	**2,230**	**2,540**	**2,664**	**2,735**	**2,637**
FTE	15.8	16.9	17.4	18.0	16.5
Units	0	0	0	0	198

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	1,484	1,666	1,808	1,961	1,917
Non-Labor	166	331	383	350	382
NSE	0	0	0	0	0
Total	**1,650**	**1,998**	**2,190**	**2,311**	**2,299**
FTE	13.3	14.3	14.9	15.3	13.9
Units	0	0	0	0	198

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	2	0	0.0	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2021	72	15	0	0.7	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2021	1,412	149	0	12.6	0	CCTR Transf From 2200-2344.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2021 Total	**1,484**	**166**	**0**	**13.3**	0	
2022	0	7	0	0.0	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2022	-1	40	0	0.0	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2022	1,667	285	0	14.3	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2022 Total	**1,666**	**331**	**0**	**14.3**	0	
2023	0	9	0	0.0	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2023	0	27	0	0.0	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	1,808	347	0	14.9	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2023 Total	**1,808**	**383**	**0**	**14.9**	0	
2024	0	9	0	0.0	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2024	0	2	0	0.0	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2024	1,961	339	0	15.3	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2024 Total	**1,961**	**350**	**0**	**15.3**	0	
2025	1,917	382	0	13.9	0	CCTR Transf From 2200-2344.000
Explanation:	Transfer cost from Utility Shared Service based to Non-Shared Service to align with updated structure following organizational changes.					
2025	0	0	0	0.0	198	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 7. OPERATOR QUALIFICATION
Workpaper: 2EN023.000 - OPERATOR QUALIFICATION
Unit Measure: QA/QC field audits

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Updated units of measurement					
2025 Total	**1,917**	**382**	**0**	**13.9**	198	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE
Unit Measure: FTEs

Activity Description:

The activities completed within this workgroup are for SoCalGas's Watch Office. Led by the Manager of the group, the Watch Office serves as the central hub for communication, situational awareness, and coordination during incidents, managing timely stakeholder updates, regulatory compliance, and operational efficiency across departments. Core responsibilities include 24/7 risk assessment, maintaining and communicating situational awareness, and monitoring internal and external conditions across the service territory.

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities.

Non-Labor - Base YR Rec

The base-year method for this non-labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,302	1,479	1,367	915	858	897	897	895	895	895	895
Non-Labor	486	288	308	157	118	118	118	118	118	118	118
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,788**	**1,767**	**1,676**	**1,072**	**975**	**1,015**	**1,015**	**1,013**	**1,013**	**1,013**	**1,013**
FTE	11.6	13.7	13.0	8.9	8.3	8.3	8.3	8.3	8.3	8.3	8.3
Units	12	14	13	9	8	8	8	8	8	8	8

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE
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	858	858	858	858	858	858	39	39	37	37	37	37	897	897	895	895	895	895
NLbr	118	118	118	118	118	118	0	0	0	0	0	0	118	118	118	118	118	118
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**976**	**976**	**976**	**976**	**976**	**976**	**39**	**39**	**37**	**37**	**37**	**37**	**1,015**	**1,015**	**1,013**	**1,013**	**1,013**	**1,013**
FTE	8.3	8.3	8.3	8.3	8.3	8.3	0.0	0.0	0.0	0.0	0.0	0.0	8.3	8.3	8.3	8.3	8.3	8.3
Units	8	8	8	8	8	8	0	0	0	0	0	0	8	8	8	8	8	8

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	39	0	0	39	0.0	0	1-Sided 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	**39**	**0**	**0**	**39**	**0.0**	0	
2027	39	0	0	39	0.0	0	1-Sided 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	**39**	**0**	**0**	**39**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE
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	37	0	0	37	0.0	0	1-Sided 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	**37**	**0**	**0**	**37**	**0.0**	0	
2029	37	0	0	37	0.0	0	1-Sided 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	**37**	**0**	**0**	**37**	**0.0**	0	
2030	37	0	0	37	0.0	0	1-Sided 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	**37**	**0**	**0**	**37**	**0.0**	0	
2031	37	0	0	37	0.0	0	1-Sided 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	**37**	**0**	**0**	**37**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	952	1,129	1,093	755	729
Non-Labor	402	267	294	153	158
NSE	0	0	0	0	0
Total	**1,354**	**1,396**	**1,386**	**909**	**887**
FTE	9.7	11.6	11.1	7.5	7.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-40
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-40**
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	14	13	9	8
Recorded-Adjusted (Nominal $)					
Labor	952	1,129	1,093	755	729
Non-Labor	402	267	294	153	118
NSE	0	0	0	0	0
Total	**1,354**	**1,396**	**1,386**	**909**	**847**
FTE	9.7	11.6	11.1	7.6	7.0
Units	12	14	13	9	8
Vacation & Sick (Nominal $)					
Labor	168	191	174	121	129

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE
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	**168**	**191**	**174**	**121**	**129**
FTE	1.9	2.1	1.9	1.3	1.3
Units	0	0	0	0	0
Escalation to 2025$					
Labor	182	159	101	38	0
Non-Labor	84	21	15	4	0
NSE	0	0	0	0	0
Total	**266**	**180**	**116**	**42**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,302	1,479	1,367	915	858
Non-Labor	486	288	308	157	118
NSE	0	0	0	0	0
Total	**1,788**	**1,767**	**1,676**	**1,072**	**975**
FTE	11.6	13.7	13.0	8.9	8.3
Units	12	14	13	9	8

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE
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	-40
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-40**
FTE	0.0	0.0	0.0	0.0	0.0
Units	12	14	13	9	8

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	12	1-Sided Adj
Explanation:	Adding unit of measure.					
2021 Total	**0**	**0**	**0**	**0.0**	12	
2022	0	0	0	0.0	14	1-Sided Adj
Explanation:	Adding unit of measure.					
2022 Total	**0**	**0**	**0**	**0.0**	14	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.000 - EMERGENCY MANAGEMENT WATCH OFFICE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	13	1-Sided Adj
Explanation:	Adding unit of measure.					
2023 Total	**0**	**0**	**0**	**0.0**	13	
2024	0	0	0	0.0	9	1-Sided Adj
Explanation:	Adding unit of measure.					
2024 Total	**0**	**0**	**0**	**0.0**	9	
2025	0	-40	0	0.0	0	1-Sided Adj
Explanation:	To reduce NonLabor by annual dues cost for AB 1167.					
2025	0	0	0	0.0	8	1-Sided Adj
Explanation:	Adding unit of measure.					
2025 Total	**0**	**-40**	**0**	**0.0**	8	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING
Unit Measure: FTEs

Activity Description:

The EM – Training and Planning cost supports the business operations and public safety with first responder outreach and training in the areas of emergency response, preparedness, and recovery. This includes responsibility for Emergency Response Training, Emergency Response Exercises and Drills, Stakeholder Outreach, Incident Command System, Mutual Assistance, and Crisis Communications Technologies. This area plays a critical role in strengthening SoCalGas's preparedness, response, and recovery capabilities before, during, and after emergent events. The team is comprised of a manager role, four Program Managers, and one Advisor

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities.

Non-Labor - Base YR Rec

The base-year method for this non-labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	188	750	669	1,076	783	819	819	817	817	817	817
Non-Labor	3	158	36	547	40	40	40	40	40	40	40
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**191**	**908**	**704**	**1,623**	**823**	**859**	**859**	**857**	**857**	**857**	**857**
FTE	1.3	5.8	5.2	8.4	5.6	5.6	5.6	5.6	5.6	5.6	5.6
Units	1	6	5	8	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	783	783	783	783	783	783	36	36	34	34	34	34	819	819	817	817	817	817
NLbr	40	40	40	40	40	40	0	0	0	0	0	0	40	40	40	40	40	40
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**823**	**823**	**823**	**823**	**823**	**823**	**36**	**36**	**34**	**34**	**34**	**34**	**859**	**859**	**857**	**857**	**857**	**857**
FTE	5.6	5.6	5.6	5.6	5.6	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6	5.6	5.6	5.6	5.6	5.6
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	36	0	0	36	0.0	0	1-Sided 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	**36**	**0**	**0**	**36**	**0.0**	0	
2027	36	0	0	36	0.0	0	1-Sided 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	**36**	**0**	**0**	**36**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	34	0	0	34	0.0	0	1-Sided 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	**34**	**0**	**0**	**34**	**0.0**	0	
2029	34	0	0	34	0.0	0	1-Sided 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	**34**	**0**	**0**	**34**	**0.0**	0	
2030	34	0	0	34	0.0	0	1-Sided 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	**34**	**0**	**0**	**34**	**0.0**	0	
2031	34	0	0	34	0.0	0	1-Sided 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	**34**	**0**	**0**	**34**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	137	573	534	888	666
Non-Labor	3	147	34	532	40
NSE	0	0	0	0	0
Total	**140**	**719**	**568**	**1,421**	**705**
FTE	1.1	5.0	4.4	7.2	4.7
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	1	6	5	8	6
Recorded-Adjusted (Nominal $)					
Labor	137	573	534	888	666
Non-Labor	3	147	34	532	40
NSE	0	0	0	0	0
Total	**140**	**719**	**568**	**1,421**	**705**
FTE	1.1	4.9	4.4	7.2	4.7
Units	1	6	5	8	6
Vacation & Sick (Nominal $)					
Labor	24	97	85	143	118

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**24**	**97**	**85**	**143**	**118**
FTE	0.2	0.9	0.8	1.2	0.9
Units	0	0	0	0	0
Escalation to 2025$					
Labor	26	81	50	45	0
Non-Labor	1	12	2	15	0
NSE	0	0	0	0	0
Total	**27**	**92**	**51**	**60**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	188	750	669	1,076	783
Non-Labor	3	158	36	547	40
NSE	0	0	0	0	0
Total	**191**	**908**	**704**	**1,623**	**823**
FTE	1.3	5.8	5.2	8.4	5.6
Units	1	6	5	8	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	6	5	8	6

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:	Adding unit of measure.					
2021 Total	**0**	**0**	**0**	**0.0**	1	
2022	0	0	0	0.0	6	1-Sided Adj
Explanation:	Adding unit of measure.					
2022 Total	**0**	**0**	**0**	**0.0**	6	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.001 - EMERGENCY MANAGEMENT - TRAINING & PLANNING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	5	1-Sided Adj
Explanation:	Adding unit of measure.					
2023 Total	**0**	**0**	**0**	**0.0**	5	
2024	0	0	0	0.0	8	1-Sided Adj
Explanation:	Adding unit of measure.					
2024 Total	**0**	**0**	**0**	**0.0**	8	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation:	Adding unit of measure.					
2025 Total	**0**	**0**	**0**	**0.0**	6	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN010.002 - EMERGENCY STRATEGY & OPERATIONS

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.002 - EMERGENCY STRATEGY & OPERATIONS
Unit Measure: FTEs

Activity Description:

The Emergency Management Strategy & Operations activity supports SoCalGas's objective of maintaining coordinated and effective emergency preparedness, response, and recovery programs in compliance with applicable state and federal requirements. This workgroup provides strategic oversight, planning, and operational coordination for emergency management functions across the Company.
The organization is led by the Director of Emergency Management Strategy & Operations and includes a Specialist role responsible for oversight of three key functional areas: Pipeline Safety Assurance, Training and Program Planning, and the Emergency Management Watch Office.
Through these functions, the workgroup supports readiness, situational awareness, and coordinated response activities for emergency events.

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities.

Non-Labor - Base YR Rec

The base-year method for this non-labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.002 - EMERGENCY STRATEGY & OPERATIONS
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	269	266	244	310	383	401	401	400	400	399	399
Non-Labor	3	4	12	29	13	13	13	13	13	13	13
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**272**	**270**	**256**	**339**	**396**	**414**	**414**	**413**	**413**	**412**	**412**
FTE	1.2	1.2	1.3	1.9	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Units	1	1	1	2	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.002 - EMERGENCY STRATEGY & 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	383	383	383	383	383	383	18	18	17	17	16	16	401	401	400	400	399	399
NLbr	13	13	13	13	13	13	0	0	0	0	0	0	13	13	13	13	13	13
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**396**	**396**	**396**	**396**	**396**	**396**	**18**	**18**	**17**	**17**	**16**	**16**	**414**	**414**	**413**	**413**	**412**	**412**
FTE	2.5	2.5	2.5	2.5	2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5	2.5	2.5	2.5	2.5	2.5
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	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**18**	**0**	**0**	**18**	**0.0**	0	
2027	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**18**	**0**	**0**	**18**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.002 - EMERGENCY STRATEGY & 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	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**17**	**0**	**0**	**17**	**0.0**	0	
2029	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**17**	**0**	**0**	**17**	**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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.002 - EMERGENCY STRATEGY & OPERATIONS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	197	203	195	256	325
Non-Labor	2	4	12	28	13
NSE	0	0	0	0	0
Total	**199**	**207**	**207**	**284**	**339**
FTE	1.0	1.0	1.1	1.6	2.1
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	1	1	1	2	3
Recorded-Adjusted (Nominal $)					
Labor	197	203	195	256	325
Non-Labor	2	4	12	28	13
NSE	0	0	0	0	0
Total	**199**	**207**	**207**	**284**	**339**
FTE	1.0	1.0	1.1	1.6	2.1
Units	1	1	1	2	3
Vacation & Sick (Nominal $)					
Labor	35	34	31	41	57

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.002 - EMERGENCY STRATEGY & 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	**35**	**34**	**31**	**41**	**57**
FTE	0.2	0.2	0.2	0.3	0.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	38	29	18	13	0
Non-Labor	0	0	1	1	0
NSE	0	0	0	0	0
Total	**38**	**29**	**19**	**14**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	269	266	244	310	383
Non-Labor	3	4	12	29	13
NSE	0	0	0	0	0
Total	**272**	**270**	**256**	**339**	**396**
FTE	1.2	1.2	1.3	1.9	2.5
Units	1	1	1	2	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.002 - EMERGENCY STRATEGY & 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	1	1	1	2	3

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:	Adding unit of measure.					
2021 Total	**0**	**0**	**0**	**0.0**	1	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation:	Adding unit of measure.					
2022 Total	**0**	**0**	**0**	**0.0**	1	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 8. EMERGENCY MANAGEMENT
Workpaper: 2EN010.002 - EMERGENCY STRATEGY & OPERATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation:	Adding unit of measure.					
2023 Total	**0**	**0**	**0**	**0.0**	1	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation:	Adding unit of measure.					
2024 Total	**0**	**0**	**0**	**0.0**	2	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation:	Adding unit of measure.					
2025 Total	**0**	**0**	**0**	**0.0**	3	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
Unit Measure: FTEs

Activity Description:

This workgroup is responsible for performing independent inspections across SoCalGas service territory to verify workmanship quality, and adherence to compliance requirements and applicable Gas Standards. The group conducts inspections across multiple work categories, including but not limited to Turn On work, Meter Sets (with appliance work), Customer Service Orders (CSO and CSO Leak), Analytics Orders, Meter Work, Meter Transmitting Unit (MTU) orders, Meter Set Assembly (MSA) remediation, and Bill Read/Read Verify (RV). In addition, the group verifies that compliance activities and procedures such as locate and mark, leak surveys, and pipeline inspections on bridge spans are executed in accordance with regulatory and standards requirements. Led by a Manager, the workgroup manages inspection findings, resulting recommendations, corrective actions, and continuous process improvements related to compliance and quality assurance activities.

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

Non-Labor - Base YR Rec

The base-year method for this nonlabor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	793	732	660	579	945	988	988	986	986	986	985
Non-Labor	30	28	40	45	35	35	35	35	35	35	35
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**823**	**760**	**701**	**624**	**980**	**1,023**	**1,023**	**1,021**	**1,021**	**1,021**	**1,020**
FTE	5.6	5.4	4.8	4.1	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Units	6	5	5	4	8	8	8	8	8	8	8

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
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	945	945	945	945	945	945	43	43	41	41	41	40	988	988	986	986	986	985
NLbr	35	35	35	35	35	35	0	0	0	0	0	0	35	35	35	35	35	35
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**980**	**980**	**980**	**980**	**980**	**980**	**43**	**43**	**41**	**41**	**41**	**40**	**1,023**	**1,023**	**1,021**	**1,021**	**1,021**	**1,020**
FTE	7.5	7.5	7.5	7.5	7.5	7.5	0.0	0.0	0.0	0.0	0.0	0.0	7.5	7.5	7.5	7.5	7.5	7.5
Units	8	8	8	8	8	8	0	0	0	0	0	0	8	8	8	8	8	8

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	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.						
2026 Total	**43**	**0**	**0**	**43**	**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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
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	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**41**	**0**	**0**	**41**	**0.0**	0	
2029	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**41**	**0**	**0**	**41**	**0.0**	0	
2030	41	0	0	41	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**41**	**0**	**0**	**41**	**0.0**	0	
2031	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**40**	**0**	**0**	**40**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	442	419	413	387	301
Non-Labor	22	23	36	42	25
NSE	0	0	0	0	0
Total	**464**	**442**	**448**	**429**	**326**
FTE	3.8	3.6	3.4	3.0	2.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	138	141	115	91	503
Non-Labor	3	3	3	2	10
NSE	0	0	0	0	0
Total	**141**	**143**	**118**	**93**	**512**
FTE	0.9	0.9	0.7	0.5	4.0
Units	6	5	5	4	8
Recorded-Adjusted (Nominal $)					
Labor	580	559	528	478	803
Non-Labor	25	26	38	44	35
NSE	0	0	0	0	0
Total	**605**	**585**	**566**	**522**	**838**
FTE	4.7	4.5	4.1	3.5	6.3
Units	6	5	5	4	8
Vacation & Sick (Nominal $)					
Labor	102	94	84	77	142

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
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	**102**	**94**	**84**	**77**	**142**
FTE	0.9	0.9	0.7	0.6	1.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	111	79	49	24	0
Non-Labor	5	2	2	1	0
NSE	0	0	0	0	0
Total	**116**	**81**	**51**	**25**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	793	732	660	579	945
Non-Labor	30	28	40	45	35
NSE	0	0	0	0	0
Total	**823**	**760**	**701**	**624**	**980**
FTE	5.6	5.4	4.8	4.1	7.5
Units	6	5	5	4	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	138	141	115	91	503
Non-Labor	3	3	3	2	10
NSE	0	0	0	0	0
Total	**141**	**143**	**118**	**93**	**512**
FTE	0.9	0.9	0.7	0.5	4.0
Units	6	5	5	4	8

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	138	3	0	0.9	0	CCTR Transf From 2200-2530.000
Explanation:	To consolidate Quality & Risk Workpapers to 2EN011.000					
2021	0	0	0	0.0	6	1-Sided Adj
Explanation:	Adding unit of measure.					
2021 Total	**138**	**3**	**0**	**0.9**	6	
2022	141	3	0	0.9	0	CCTR Transf From 2200-2530.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To consolidate Quality & Risk Workpapers to 2EN011.000					
2022	0	0	0	0.0	5	1-Sided Adj
Explanation:	Adding unit of measure.					
2022 Total	**141**	**3**	**0**	**0.9**	5	
2023	115	3	0	0.7	0	CCTR Transf From 2200-2530.000
Explanation:	To consolidate Quality & Risk Workpapers to 2EN011.000					
2023	0	0	0	0.0	5	1-Sided Adj
Explanation:	Adding unit of measure.					
2023 Total	**115**	**3**	**0**	**0.7**	5	
2024	91	2	0	0.5	0	CCTR Transf From 2200-2530.000
Explanation:	To consolidate Quality & Risk Workpapers to 2EN011.000					
2024	0	0	0	0.0	4	1-Sided Adj
Explanation:	Adding unit of measure.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 9. QUALITY MANAGEMENT
Workpaper: 2EN011.000 - QUALITY MANAGEMENT - QUALITY & RISK
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**91**	**2**	**0**	**0.5**	4	
2025	150	9	0	0.9	0	CCTR Transf From 2200-2530.000
Explanation:	To consolidate Quality & Risk Workpapers to 2EN011.000					
2025	0	0	0	0.0	8	1-Sided Adj
Explanation:	Adding unit of measure.					
2025	353	0	0	3.1	0	CCTR Transf From 2200-1018.000
Explanation:	These costs are being transferred to the organization designated to centralize our Quality Control and Assurance functions.					
2025 Total	**503**	**10**	**0**	**4.0**	8	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	10. INTEGRATED INFRASTRUCTURE PLANNING
Workpaper:	2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure:	FTEs

Activity Description:

This area covers labor support to activities related to and the management of the open Long Term Gas Planning OIR R .24.09-012, including but not limited to General Order 177, Senate Bill 1221 and the ongoing development of Non Pipeline Alternative pilot projects and program development.

Forecast Explanations:

Labor - Base YR Rec

Labor is forcasted from a base year 2025 with incremental growth year over year to match the growing activity and requirements related to the active OIR.

Non-Labor - Base YR Rec

Non Labor is forcasted from a base year 2025 with incremental growth year over year to match growing activity and requirements realted to the OIR.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The selected unit of measure is Full-Time Equivalent (FTE), as it provides a standardized and quantifiable basis for estimating resource requirements. Using FTE allows us to accurately capture both labor and associated non-labor costs, ensuring consistency in cost allocation and comparability across scenarios. This approach reflects the actual effort required to support the activities outlined in this workpaper .

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 10. INTEGRATED INFRASTRUCTURE PLANNING
Workpaper: 2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	144	602	681	712	843	1,624	2,014	2,405	2,405
Non-Labor	0	0	2	12	13	26	27	228	29	30	31
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**147**	**615**	**694**	**738**	**870**	**1,852**	**2,043**	**2,435**	**2,436**
FTE	0.0	0.0	0.7	3.2	3.6	3.6	4.6	10.6	13.6	16.6	16.6
Units	0	0	0	0	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 10. INTEGRATED INFRASTRUCTURE PLANNING
Workpaper: 2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	681	681	681	681	681	681	31	162	943	1,333	1,724	1,724	712	843	1,624	2,014	2,405	2,405
NLbr	13	13	13	13	13	13	13	14	215	16	17	18	26	27	228	29	30	31
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**694**	**694**	**694**	**694**	**694**	**694**	**44**	**176**	**1,158**	**1,349**	**1,741**	**1,742**	**738**	**870**	**1,852**	**2,043**	**2,435**	**2,436**
FTE	3.6	3.6	3.6	3.6	3.6	3.6	0.0	1.0	7.0	10.0	13.0	13.0	3.6	4.6	10.6	13.6	16.6	16.6
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	0	13	0	13	0.0	0	1-Sided Adj
Explanation:	Double base year NL to account for new baselineand annual Synergi licensing fee.						
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	**31**	**13**	**0**	**44**	**0.0**	0	
2027	125	14	0	139	1.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 10. INTEGRATED INFRASTRUCTURE PLANNING
Workpaper: 2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Incremental full time employee to support Long Term Gas Planning OIR R.24-09-012 activities and Senate Bill 1221. Annual 5% increase to prior year and annual Synergi Licensing fee.						
2027	37	0	0	37	0.0	0	1-Sided 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	**162**	**14**	**0**	**176**	**1.0**	0	
2028	875	215	0	1,090	7.0	0	1-Sided Adj
Explanation:	Incremental seven full time employee to support Long Term Gas Planning OIR R.24-09-012 activities and Senate Bill 1221. 5% annual increase, Synergi licensing fee, and one-time consultant study for $200K.						
2028	68	0	0	68	0.0	0	1-Sided 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	**943**	**215**	**0**	**1,158**	**7.0**	0	
2029	1,250	16	0	1,266	10.0	0	1-Sided Adj
Explanation:	Incremental 10 full time employee to support Long Term Gas Planning OIR R.24-09-012 activities and Senate Bill 1221. 5% annual increase and Synergi licensing fee.						
2029	83	0	0	83	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 10. INTEGRATED INFRASTRUCTURE PLANNING
Workpaper: 2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**1,333**	**16**	**0**	**1,349**	**10.0**	0	
2030	1,625	17	0	1,642	13.0	0	1-Sided Adj
Explanation:	Incremental 13 full time employee to support Long Term Gas Planning OIR R.24-09-012 activities and Senate Bill 1221. 5% annual increase and Synergi licensing fee.						
2030	99	0	0	99	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**1,724**	**17**	**0**	**1,741**	**13.0**	0	
2031	1,625	18	0	1,643	13.0	0	1-Sided Adj
Explanation:	Incremental 13 full time employee to support Long Term Gas Planning OIR R.24-09-012 activities and Senate Bill 1221. 5% annual increase and Synergi licensing fee.						
2031	99	0	0	99	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**1,724**	**18**	**0**	**1,742**	**13.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 10. INTEGRATED INFRASTRUCTURE PLANNING
Workpaper: 2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	115	497	578
Non-Labor	0	0	2	12	13
NSE	0	0	0	0	0
Total	**0**	**0**	**118**	**509**	**592**
FTE	0.0	0.0	0.6	2.7	3.0
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	4
Recorded-Adjusted (Nominal $)					
Labor	0	0	115	497	578
Non-Labor	0	0	2	12	13
NSE	0	0	0	0	0
Total	**0**	**0**	**118**	**509**	**592**
FTE	0.0	0.0	0.6	2.7	3.0
Units	0	0	0	0	4
Vacation & Sick (Nominal $)					
Labor	0	0	18	80	102

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 10. INTEGRATED INFRASTRUCTURE PLANNING
Workpaper: 2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**18**	**80**	**102**
FTE	0.0	0.0	0.1	0.5	0.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	11	25	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**11**	**25**	**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	144	602	681
Non-Labor	0	0	2	12	13
NSE	0	0	0	0	0
Total	**0**	**0**	**147**	**615**	**694**
FTE	0.0	0.0	0.7	3.2	3.6
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 10. INTEGRATED INFRASTRUCTURE PLANNING
Workpaper: 2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	4	1-Sided Adj

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
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Workpaper: 2EN014.003 - INTEGRATED INFRASTRUCTURE PLANNING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN014.000 - ASSET MANAGEMENT PROGRAM

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 11. ASSET MANAGEMENT PROGRAM
Workpaper: 2EN014.000 - ASSET MANAGEMENT PROGRAM
Unit Measure: FTEs

Activity Description:

The activities associated with this workpaper include ongoing operational support for the Asset Management Program . These activities are primarily comprised of employee support related to administering and maintaining AMP systems , data stewardship and governance, managing data systems and workflows, coordinating across functional groups, and maintaining analytics tools, as well as delivering training and change management to support adoption of AMP tools and processes. Additional activities include professional development, miscellaneous supplies and materials. Non-labor costs include cloud consumption and maintenance and support services for hosting AMP applications .

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is base year. This method is most appropriate given the nature of the planned work. Adjustments were made to the forecast to reflect expected changes, including labor shifts for employees transitioning from capital to O&M funding between the base year and test year.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year. This method is most appropriate given the nature of the planned work. Adjustments were made to the forecast to reflect expected changes, including non-labor increases associated with application infrastructure services, support and operating expenses between the base year and test year.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The selected unit of measure is Full-Time Equivalent (FTE), as it provides a standardized and quantifiable basis for estimating resource requirements Using FTE allows us to accurately capture both labor and associated non-labor costs, supporting consistency in cost allocation and comparability across scenarios. This approach reflects the actual effort required to support the activities outlined in this workpaper .

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 11. ASSET MANAGEMENT PROGRAM
Workpaper: 2EN014.000 - ASSET MANAGEMENT PROGRAM
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	97	14	17	0	83	328	328	328	489	489	489
Non-Labor	1,465	28	290	184	242	242	242	287	287	287	287
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,562**	**42**	**306**	**184**	**325**	**570**	**570**	**615**	**776**	**776**	**776**
FTE	0.7	0.1	0.1	0.0	0.5	2.0	2.0	2.0	3.0	3.0	3.0
Units	0	0	0	0	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 11. ASSET MANAGEMENT PROGRAM
Workpaper: 2EN014.000 - ASSET MANAGEMENT PROGRAM
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	83	83	83	83	83	83	245	245	245	406	406	406	328	328	328	489	489	489
NLbr	242	242	242	242	242	242	0	0	45	45	45	45	242	242	287	287	287	287
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**325**	**325**	**325**	**325**	**325**	**325**	**245**	**245**	**290**	**451**	**451**	**451**	**570**	**570**	**615**	**776**	**776**	**776**
FTE	0.5	0.5	0.5	0.5	0.5	0.5	1.5	1.5	1.5	2.5	2.5	2.5	2.0	2.0	2.0	3.0	3.0	3.0
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	231	0	0	231	1.5	0	1-Sided Adj
Explanation:	A labor adjustment was made for employees transitioning a portion of their work from capital to O &M, based on updated workload allocations across balanced, capital, and O&M activities.						
2026	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**245**	**0**	**0**	**245**	**1.5**	0	
2027	231	0	0	231	1.5	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
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Workpaper: 2EN014.000 - ASSET MANAGEMENT PROGRAM
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:	A labor adjustment was made for employees transitioning a portion of their work from capital to O &M, based on updated workload allocations across balanced, capital, and O&M activities.						
2027	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**245**	**0**	**0**	**245**	**1.5**	0	
2028	231	45	0	276	1.5	0	1-Sided Adj
Explanation:	A labor adjustment was made for employees transitioning a portion of their work from capital to O &M, based on updated workload allocations across balanced, capital, and O&M activities. A non-labor adjustment of $45,000 was made for increased software and support costs.						
2028	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**245**	**45**	**0**	**290**	**1.5**	0	
2029	386	45	0	431	2.5	0	1-Sided Adj
Explanation:	A labor adjustment was made for employees transitioning a portion of their work from capital to O &M, based on updated workload allocations across balanced, capital, and O&M activities. A non-labor adjustment of $45,000 was made for increased software and support costs.						
2029	20	0	0	20	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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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	**406**	**45**	**0**	**451**	**2.5**	0	
2030	386	45	0	431	2.5	0	1-Sided Adj
Explanation:	A labor adjustment was made for employees transitioning a portion of their work from capital to O &M, based on updated workload allocations across balanced, capital, and O&M activities. A non-labor adjustment of $45,000 was made for increased software and support costs.						
2030	20	0	0	20	0.0	0	1-Sided 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	**406**	**45**	**0**	**451**	**2.5**	0	
2031	386	45	0	431	2.5	0	1-Sided Adj
Explanation:	A labor adjustment was made for employees transitioning a portion of their work from capital to O &M, based on updated workload allocations across balanced, capital, and O&M activities. A non-labor adjustment of $45,000 was made for increased software and support costs.						
2031	20	0	0	20	0.0	0	1-Sided 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	**406**	**45**	**0**	**451**	**2.5**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	43	0	13	0	0
Non-Labor	131	15	37	168	236
NSE	0	0	0	0	0
Total	**174**	**15**	**50**	**168**	**236**
FTE	0.4	0.0	0.1	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	28	11	0	0	71
Non-Labor	1,081	11	239	11	6
NSE	0	0	0	0	0
Total	**1,109**	**22**	**239**	**11**	**77**
FTE	0.2	0.1	0.0	0.0	0.4
Units	0	0	0	0	1
Recorded-Adjusted (Nominal $)					
Labor	71	11	13	0	71
Non-Labor	1,212	26	276	179	242
NSE	0	0	0	0	0
Total	**1,283**	**37**	**289**	**179**	**312**
FTE	0.6	0.1	0.1	0.0	0.4
Units	0	0	0	0	1
Vacation & Sick (Nominal $)					
Labor	13	2	2	0	13

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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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	**13**	**2**	**2**	**0**	**13**
FTE	0.1	0.0	0.0	0.0	0.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	14	2	1	0	0
Non-Labor	253	2	14	5	0
NSE	0	0	0	0	0
Total	**267**	**4**	**15**	**5**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	97	14	17	0	83
Non-Labor	1,465	28	290	184	242
NSE	0	0	0	0	0
Total	**1,562**	**42**	**306**	**184**	**325**
FTE	0.7	0.1	0.1	0.0	0.5
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
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Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	28	11	0.059	0.017	71
Non-Labor	1,081	11	239	11	6
NSE	0	0	0	0	0
Total	**1,109**	**22**	**239**	**11**	**77**
FTE	0.2	0.1	0.0	0.0	0.4
Units	0	0	0	0	1

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	4	98	0	0.0	0	CCTR Transf From 2200-0247.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2021	24	983	0	0.2	0	CCTR Transf From 2200-0974.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2021 Total	**28**	**1,081**	**0**	**0.2**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	10	0	0.0	0	CCTR Transf From 2200-0247.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2022	11	1	0	0.1	0	CCTR Transf From 2200-0974.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2022 Total	**11**	**11**	**0**	**0.1**	0	
2023	0	233	0	0.0	0	CCTR Transf From 2200-0247.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2023	0	6	0	0.0	0	CCTR Transf From 2200-0974.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2023 Total	**0**	**239**	**0**	**0.0**	0	
2024	0	10	0	0.0	0	CCTR Transf From 2200-0247.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2024	0	1	0	0.0	0	CCTR Transf From 2200-0974.000

Note: Totals may include rounding differences.

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Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 11. ASSET MANAGEMENT PROGRAM
Workpaper: 2EN014.000 - ASSET MANAGEMENT PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2024 Total	**0**	**11**	**0**	**0.0**	0	
2025	71	4	0	0.4	0	CCTR Transf From 2200-0247.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2025	0	2	0	0.0	0	CCTR Transf From 2200-0974.000
Explanation:	Costs were transferred from cost centers 2200-0974 and 2200-0247 into workpaper 2EN014.000 to align with the updated group structure following organizational changes.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustments to update units of measure.					
2025	0	0	0	0.0	1	1-Sided Adj
Explanation:	Update to unit count.					
2025 Total	**71**	**6**	**0**	**0.4**	1	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Workpaper: VARIOUS

Summary for Category: C. INTEGRITY MANAGEMENT PROGRAMS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	22,442	23,369	23,227	24,513	24,503	24,494	24,493
Non-Labor	13,953	23,107	21,561	21,012	21,012	21,012	21,012
NSE	0	0	0	0	0	0	0
Total	**36,395**	**46,476**	**44,788**	**45,525**	**45,515**	**45,506**	**45,505**
FTE	174.7	176.7	175.6	185.8	185.8	185.8	185.8

Workpapers belonging to this Category:

2EN004.000 TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT

Labor	9,957	10,851	10,848	11,467	11,463	11,459	11,458
Non-Labor	7,742	11,239	11,239	11,900	11,900	11,900	11,900
NSE	0	0	0	0	0	0	0
Total	**17,699**	**22,090**	**22,087**	**23,367**	**23,363**	**23,359**	**23,358**
FTE	79.0	84.8	84.8	89.8	89.8	89.8	89.8
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

2EN005.000 DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT

Labor	6,403	6,222	6,084	6,381	6,378	6,376	6,376
Non-Labor	3,830	6,158	5,897	5,132	5,132	5,132	5,132
NSE	0	0	0	0	0	0	0
Total	**10,233**	**12,380**	**11,981**	**11,513**	**11,510**	**11,508**	**11,508**
FTE	53.8	50.0	48.9	51.4	51.4	51.4	51.4
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2EN003.000 STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT							
Labor	5,183	5,355	5,354	5,726	5,724	5,722	5,722
Non-Labor	1,933	5,399	4,164	3,719	3,719	3,719	3,719
NSE	0	0	0	0	0	0	0
Total	**7,116**	**10,754**	**9,518**	**9,445**	**9,443**	**9,441**	**9,441**
FTE	36.9	36.9	36.9	39.6	39.6	39.6	39.6
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0
2EN006.000 NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])							
Labor	382	400	400	399	399	398	398
Non-Labor	42	22	22	22	22	22	22
NSE	0	0	0	0	0	0	0
Total	**424**	**422**	**422**	**421**	**421**	**420**	**420**
FTE	3.3	3.3	3.3	3.3	3.3	3.3	3.3
Unit Measure:							
Units	0	0	0	0	0	0	0
2EN022.000 IM ADMINISTRATIVE - NON-BALANCED							
Labor	517	541	541	540	539	539	539
Non-Labor	406	289	239	239	239	239	239
NSE	0	0	0	0	0	0	0
Total	**923**	**830**	**780**	**779**	**778**	**778**	**778**
FTE	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper:	2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Activity Description:

TIMP program management costs for activities required to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Forecast Explanations:

Labor - 3-YR Average

The forecast method selected for this workpaper is three year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations. Adjustments to the 3 YA have been made to reflect updates to Preventive and Mitigative Measures activity levels in forecasted years, which also include 3 additional hires (2 technical advisors and 1 engineer) under the P&M team

Non-Labor - 3-YR Average

The forecast method selected for this workpaper is three year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations. Adjustments to the 3 YA have been made to reflect updates to Preventive and Mitigative Measures activity levels in forecasted years.

NSE - 3-YR Average

N/A

Units - 3-YR Average

No feasible units are identified because the activities represent varied general program management functions, rather than unit-based deliverables.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	10,495	11,885	12,275	8,891	9,957	10,851	10,848	11,467	11,463	11,459	11,458
Non-Labor	13,953	13,431	13,566	12,407	7,742	11,239	11,239	11,900	11,900	11,900	11,900
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**24,448**	**25,316**	**25,841**	**21,298**	**17,699**	**22,090**	**22,087**	**23,367**	**23,363**	**23,359**	**23,358**
FTE	88.8	101.8	102.7	72.6	79.0	84.8	84.8	89.8	89.8	89.8	89.8
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	10,374	10,374	10,374	10,374	10,374	10,374	477	474	1,093	1,089	1,085	1,084	10,851	10,848	11,467	11,463	11,459	11,458
NLbr	11,239	11,239	11,239	11,239	11,239	11,239	0	0	661	661	661	661	11,239	11,239	11,900	11,900	11,900	11,900
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**21,613**	**21,613**	**21,613**	**21,613**	**21,613**	**21,613**	**477**	**474**	**1,754**	**1,750**	**1,746**	**1,745**	**22,090**	**22,087**	**23,367**	**23,363**	**23,359**	**23,358**
FTE	84.8	84.8	84.8	84.8	84.8	84.8	0.0	0.0	5.0	5.0	5.0	5.0	84.8	84.8	89.8	89.8	89.8	89.8
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	477	0	0	477	0.0	0	1-Sided 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	**477**	**0**	**0**	**477**	**0.0**	0	
2027	474	0	0	474	0.0	0	1-Sided 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	**474**	**0**	**0**	**474**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	614	661	0	1,275	5.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive and Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys.						
2028	479	0	0	479	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**1,093**	**661**	**0**	**1,754**	**5.0**	0	
2029	614	661	0	1,275	5.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive and Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys.						
2029	475	0	0	475	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**1,089**	**661**	**0**	**1,750**	**5.0**	0	
2030	614	661	0	1,275	5.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive and Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys.						
2030	471	0	0	471	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2030 Total	**1,085**	**661**	**0**	**1,746**	**5.0**	0	
2031	614	661	0	1,275	5.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive and Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys.						
2031	470	0	0	470	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**1,084**	**661**	**0**	**1,745**	**5.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	13,606	14,909	16,142	14,042	15,356
Non-Labor	21,438	30,275	30,152	31,483	23,628
NSE	0	0	0	0	0
Total	**35,044**	**45,184**	**46,295**	**45,526**	**38,984**
FTE	131.9	139.5	142.7	117.5	118.7
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-5,930	-5,834	-6,335	-6,701	-6,894
Non-Labor	-9,896	-17,829	-17,234	-19,414	-15,886
NSE	0	0	0	0	0
Total	**-15,826**	**-23,663**	**-23,569**	**-26,114**	**-22,780**
FTE	-57.2	-53.5	-55.0	-55.6	-52.4
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	7,676	9,076	9,808	7,342	8,461
Non-Labor	11,542	12,446	12,918	12,070	7,742
NSE	0	0	0	0	0
Total	**19,218**	**21,522**	**22,726**	**19,412**	**16,204**
FTE	74.7	86.0	87.7	61.8	66.3
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	1,355	1,532	1,557	1,178	1,495

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	**1,355**	**1,532**	**1,557**	**1,178**	**1,495**
FTE	14.1	15.8	15.0	10.8	12.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1,464	1,278	910	371	0
Non-Labor	2,411	984	648	337	0
NSE	0	0	0	0	0
Total	**3,875**	**2,262**	**1,558**	**708**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	10,495	11,885	12,275	8,891	9,957
Non-Labor	13,953	13,431	13,566	12,407	7,742
NSE	0	0	0	0	0
Total	**24,448**	**25,316**	**25,841**	**21,298**	**17,699**
FTE	88.8	101.8	102.7	72.6	79.0
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-5,930	-5,834	-6,335	-6,701	-6,894
Non-Labor	-9,896	-17,829	-17,234	-19,414	-15,886
NSE	0	0	0	0	0
Total	**-15,826**	**-23,663**	**-23,569**	**-26,114**	**-22,780**
FTE	-57.2	-53.5	-55.0	-55.6	-52.4
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-13	0	0.0	0	1-Sided Adj
Explanation:	Adding 6900200 (directs) while removing 6900199 (V&S) and 6900201 (overheads)					
2021	-5,305	-9,639	0	51.0	0	CCTR Transf To 2200-0256.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-461	-700	0	-5.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transfer non-refundable program support costs from GESI TIMP WP (2EN004) to IM Administrative - Non-Balanced WP (2EN022)					
2021	-262	-881	0	-2.1	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to Gas Major Projects (2MP005) WP					
2021	97	1,336	0	0.9	0	CCTR Transf From 2200-0256.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Program Management from Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Execution) to Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)). The purpose of this transfer is to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2021 Total	**-5,930**	**-9,896**	**0**	**-57.2**	0	
2022	-5,541	-18,134	0	-50.7	0	CCTR Transf To 2200-0256.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					
2022	-290	-271	0	-2.9	0	CCTR Transf To 2200-2595.001
Explanation:	Transfer non-refundable program support costs from GESI (2EN004) TIMP WP to IM Administrative - Non-Balanced WP (2EN022)					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-6	0	0	-0.1	0	1-Sided Adj
Explanation:	Recategorize CEMA (work type G) costs from GRC to non-GRC					
2022	-145	-360	0	-1.2	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to Gas Major Projects (2MP005) WP					
2022	148	1,084	0	1.4	0	CCTR Transf From 2200-0256.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Program Management from Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Execution) to Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)). The purpose of this transfer is to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2022	0	-148	0	0.0	0	CCTR Transf From 2200-0256.000
Explanation:	This adjustment is a correction of a previous adjustment that erroneously included Labor costs in the Non-Labor category.					
2022 Total	**-5,834**	**-17,829**	**0**	**-53.5**	0	
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adding 6900200 (directs) while removing 6900199 (V&S) and 6900201 (overheads)					
2023	0	22	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Removing employee benefits that are not balanced as part of TIMP					
2023	-5,882	-17,421	0	-50.8	0	CCTR Transf To 2200-0256.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					
2023	-370	-222	0	-3.8	0	CCTR Transf To 2200-2595.001
Explanation:	Transfer non-refundable program support costs from GESI TIMP WP (2EN004) to IM Administrative - Non-Balanced WP (2EN022)					
2023	-4	0	0	-0.1	0	1-Sided Adj
Explanation:	Recategorize CEMA (work type G) costs from GRC to non-GRC					
2023	168	939	0	1.5	0	CCTR Transf From 2200-0256.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Program Management from Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Execution) to Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)). The purpose of this transfer is to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2023	-247	-553	0	-1.8	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to Gas Major Projects (2MP005) WP					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	**-6,335**	**-17,234**	**0**	**-55.0**	0	
2024	0	0	0	0.0	0	1-Sided Adj
Explanation:	Removing employee benefits that are not balanced as part of TIMP					
2024	-6,278	-19,594	0	-51.7	0	CCTR Transf To 2200-0256.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					
2024	-492	-131	0	-4.8	0	CCTR Transf To 2200-2595.001
Explanation:	Transfer non-refundable program support costs from GESI TIMP WP (2EN004) to IM Administrative - Non-Balanced WP (2EN022)					
2024	-8	0	0	-0.1	0	1-Sided Adj
Explanation:	Recategorize CEMA (work type G) costs from GRC to non-GRC					
2024	-171	-359	0	-1.2	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to Gas Major Projects (2MP005) WP.					
2024	248	670	0	2.2	0	CCTR Transf From 2200-0256.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Program Management from Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Execution) to Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)). The purpose of this transfer is to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2024 Total	**-6,701**	**-19,414**	**0**	**-55.6**	0	
2025	-483	-512	0	-3.3	0	CCTR Transf To 2200-0610.001
Explanation:	Transfer leak abatement program costs (O&M code NE6) from GESI (2EN004) WP to 2200-0610.001 (2MP005)					
2025	-353	-135	0	-1.3	0	CCTR Transf To 2200-2595.001
Explanation:	Transfer non-refundable program support costs from GESI TIMP WP (2EN004) to IM Administrative - Non-Balanced WP (2EN022)					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Removing employee benefits that are not balanced as part of TIMP					
2025	2	0	0	0.1	0	1-Sided Adj
Explanation:	Adding labor for cost center 2200-2650 (employee transfer from non-GRC organization to Integrity Management)					
2025	-14	0	0	-0.1	0	1-Sided Adj
Explanation:	Recategorize CEMA (work type G) costs from GRC to non-GRC					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)
Workpaper: 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	25	0	0.1	0	1-Sided Adj
Explanation:	Adding costs for TIMP O&M IO 300846483 that missing ref code but should have been part of TIMP refundable O&M					
2025	-6,046	-15,264	0	-47.9	0	CCTR Transf To 2200-0256.000
Explanation:	This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Project Execution from Cost Center 2200-0957 (as reflected in workpaper 2EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP)) to Cost Center 2200-0256 (as reflected in workpaper 2MP002.000 - TIMP Project Execution). The purpose of this transfer is to align TIMP Project Execution costs with the appropriate cost center where the activities are operationally based and forecasted					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible units					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible Units					
2025 Total	**-6,894**	**-15,886**	**0**	**-52.4**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper:	2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Activity Description:

The DIMP is a federally-mandated program developed and implemented in compliance with 49 CFR Part 192, Subpart P. The activities in this workpaper pertain to the systems and applications used for DIMP management , as well as broader program management functions.

Forecast Explanations:

Labor - Base YR Rec

The forecast method selected for this workpaper is base year. This method is most appropriate because it reflects the current level of activity required to maintain accurate DIMP asset database and program management efforts for compliance with 49 CFR Part 192, Subpart P. Adjustments reflect required updates to distribution asset data in support of ongoing projects, regulatory changes, and DIMP enhancements. Additionally, labor adjustments were made for the 2028 GRC cycle to account for Threat & Risk backfill positions from 2025 to support regulatory requirements related to threat identification

Non-Labor - Base YR Rec

The forecast method selected for this workpaper is base year. This method is most appropriate because it reflects the current level of activity required to maintain accurate DIMP asset database and program management efforts for compliance with 49 CFR Part 192, Subpart P. Adjustments reflect required updates to distribution asset data in support of ongoing projects, regulatory changes, and DIMP enhancements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible units are identified because the activities represent varied general program management functions rather than unit-based deliverables.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5,070	6,143	6,597	6,521	6,403	6,222	6,084	6,381	6,378	6,376	6,376
Non-Labor	9,015	6,599	5,547	5,277	3,830	6,158	5,897	5,132	5,132	5,132	5,132
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**14,085**	**12,743**	**12,145**	**11,798**	**10,233**	**12,380**	**11,981**	**11,513**	**11,510**	**11,508**	**11,508**
FTE	45.3	55.0	57.9	55.7	53.8	50.0	48.9	51.4	51.4	51.4	51.4
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	6,403	6,403	6,403	6,403	6,403	6,403	-181	-319	-22	-25	-27	-27	6,222	6,084	6,381	6,378	6,376	6,376
NLbr	3,830	3,830	3,830	3,830	3,830	3,830	2,328	2,067	1,302	1,302	1,302	1,302	6,158	5,897	5,132	5,132	5,132	5,132
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**10,233**	**10,233**	**10,233**	**10,233**	**10,233**	**10,233**	**2,147**	**1,748**	**1,280**	**1,277**	**1,275**	**1,275**	**12,380**	**11,981**	**11,513**	**11,510**	**11,508**	**11,508**
FTE	53.8	53.8	53.8	53.8	53.8	53.8	-3.8	-4.9	-2.4	-2.4	-2.4	-2.4	50.0	48.9	51.4	51.4	51.4	51.4
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-454	2,328	0	1,874	-3.8	0	1-Sided Adj

Explanation: This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, and necessary database upgrades.

2026	273	0	0	273	0.0	0	1-Sided 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	**-181**	**2,328**	**0**	**2,147**	**-3.8**	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	-585	2,067	0	1,482	-4.9	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, and necessary database upgrades.						
2027	266	0	0	266	0.0	0	1-Sided 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	**-319**	**2,067**	**0**	**1,748**	**-4.9**	0	
2028	-289	1,302	0	1,013	-2.4	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, and necessary database upgrades. The costs reflected in this workpaper have been normalized (i.e., four-year average) for the 2028-2031 period to support sufficient coverage in the 2028 GRC cycle.						
2028	267	0	0	267	0.0	0	1-Sided 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	**-22**	**1,302**	**0**	**1,280**	**-2.4**	0	
2029	-289	1,302	0	1,013	-2.4	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, and necessary database upgrades. The costs reflected in this workpaper have been normalized (i.e., four-year average) for the 2028-2031 period to support sufficient coverage in the 2028 GRC cycle.						
2029	264	0	0	264	0.0	0	1-Sided 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	**-25**	**1,302**	**0**	**1,277**	**-2.4**	0	
2030	-289	1,302	0	1,013	-2.4	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, and necessary database upgrades. The costs reflected in this workpaper have been normalized (i.e., four-year average) for the 2028-2031 period to support sufficient coverage in the 2028 GRC cycle.						
2030	262	0	0	262	0.0	0	1-Sided 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**	**1,302**	**0**	**1,275**	**-2.4**	0	
2031	-289	1,302	0	1,013	-2.4	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, and necessary database upgrades. The costs reflected in this workpaper have been normalized (i.e., four-year average) for the 2028-2031 period to support sufficient coverage in the 2028 GRC cycle.						
2031	262	0	0	262	0.0	0	1-Sided 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**	**1,302**	**0**	**1,275**	**-2.4**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	4,262	5,206	6,292	5,558	5,654
Non-Labor	8,289	6,759	6,420	6,132	5,108
NSE	0	0	0	0	0
Total	**12,550**	**11,964**	**12,712**	**11,690**	**10,762**
FTE	45.3	52.2	60.8	49.1	47.9
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-554	-515	-1,021	-173	-213
Non-Labor	-831	-643	-1,137	-999	-1,278
NSE	0	0	0	0	0
Total	**-1,385**	**-1,158**	**-2,158**	**-1,171**	**-1,490**
FTE	-7.1	-5.7	-11.2	-1.7	-2.7
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	3,708	4,691	5,271	5,385	5,442
Non-Labor	7,457	6,116	5,282	5,133	3,830
NSE	0	0	0	0	0
Total	**11,165**	**10,807**	**10,554**	**10,518**	**9,272**
FTE	38.2	46.5	49.6	47.4	45.2
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	655	792	837	864	962

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	**655**	**792**	**837**	**864**	**962**
FTE	7.1	8.5	8.3	8.3	8.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	707	660	489	272	0
Non-Labor	1,558	484	265	144	0
NSE	0	0	0	0	0
Total	**2,265**	**1,144**	**754**	**415**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	5,070	6,143	6,597	6,521	6,403
Non-Labor	9,015	6,599	5,547	5,277	3,830
NSE	0	0	0	0	0
Total	**14,085**	**12,743**	**12,145**	**11,798**	**10,233**
FTE	45.3	55.0	57.9	55.7	53.8
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-554	-515	-1,021	-173	-213
Non-Labor	-831	-643	-1,137	-999	-1,278
NSE	0	0	0	0	0
Total	**-1,385**	**-1,158**	**-2,158**	**-1,171**	**-1,490**
FTE	-7.1	-5.7	-11.2	-1.7	-2.7
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-291	0	0.0	0	1-Sided Adj
Explanation:	IO300812813 300813260 300813262 300813263 Cost element 6900200-Acct adj non OH not captured in GRID, added missing amount back in GRID					
2021	-33	-45	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer 2021 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area					
2021	0	-2	0	0.0	0	CCTR Transf To 2200-2595.001

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2021	-3	0	0	-1.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022.)					
2021	0	0	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2021	0	-432	0	0.0	0	CCTR Transf To 2200-2213.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					
2021	-518	-61	0	-5.8	0	CCTR Transf To 2200-2623.000
Explanation:	Move historical DIMP costs on internal orders 300783560 & 300836916 into Damage Prevention Strategies base business.					
2021 Total	**-554**	**-831**	**0**	**-7.1**	0	
2022	-107	-35	0	-1.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer 2022 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area					
2022	0	-29	0	0.0	0	CCTR Transf To 2200-0423.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transfer costs for Distribution Data Quality Integrity (DQI) from Gas Engineering and System Improvement to Gas Distribution.					
2022	0	0	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	0	-3	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	0	-2	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	0	-2	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	0	-494	0	0.0	0	CCTR Transf To 2200-2213.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					
2022	-408	-76	0	-4.6	0	CCTR Transf To 2200-2623.000
Explanation:	Move historical DIMP costs on internal orders 300783560 & 300836916 into Damage Prevention Strategies base business.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	**-515**	**-643**	**0**	**-5.7**	0	
2023	-151	0	0	-1.5	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer 2023 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area					
2023	-28	-469	0	-0.3	0	CCTR Transf To 2200-0423.000
Explanation:	Transfer costs for Distribution Data Quality Integrity (DQI) from Gas Engineering and System Improvement to Gas Distribution					
2023	0	-1	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group(2EN022)					
2023	0	-3	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2023	0	-5	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced WP workpaper group (2EN022)					
2023	0	-8	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced WP workpaper group (2EN022)					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-500	0	0.0	0	CCTR Transf To 2200-2213.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					
2023	-841	-152	0	-9.3	0	CCTR Transf To 2200-2623.000
Explanation:	Move historical DIMP costs on internal orders 300783560 & 300836916 into Damage Prevention Strategies base business.					
2023 Total	**-1,021**	**-1,137**	**0**	**-11.2**	0	
2024	-146	-1	0	-1.4	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer 2024 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area					
2024	-2	-664	0	-0.1	0	CCTR Transf To 2200-0423.000
Explanation:	Transfer costs for Distribution Data Quality Integrity (DQI) from Gas Engineering and System Improvement to Gas Distribution					
2024	0	-1	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	0	-3	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-4	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	0	-2	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	-25	-324	0	-0.1	0	CCTR Transf To 2200-2213.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					
2024 Total	**-173**	**-999**	**0**	**-1.7**	0	
2025	0	-2	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2025	-237	-43	0	-2.9	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer 2025 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area					
2025	0	-3	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-4	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2025	0	-176	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2025	-3	0	0	-0.1	0	1-Sided Adj
Explanation:	To move CEMA to non-GRC for IO300842568					
2025	1	-489	0	0.0	0	CCTR Transf To 2200-2213.000
Explanation:	Move historical DIMP costs on internal orders 300785515 & 300836832 into Public Awareness (non-shared) base business.					
2025	26	0	0	0.3	0	CCTR Transf To 2200-2623.000
Explanation:	Move historical DIMP costs on internal orders 300783560 & 300836916 into Damage Prevention Strategies base business.					
2025	0	-561	0	0.0	0	CCTR Transf To 2200-0423.000
Explanation:	Transfer costs for Distribution Data Quality Integrity (DQI) from Gas Engineering and System Improvement to Gas Distribution					
2025	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
Workpaper: 2EN005.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: No feasible units						
2025 Total	**-213**	**-1,278**	**0**	**-2.7**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper:	2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Activity Description:

SoCalGas SIMP is a comprehensive program designed to support activities required to comply with applicable federal and state regulations , including PHMSA Underground Natural Gas Storage regulations (49 CFR Section 192.12) and CalGEM requirements outlined in California Underground Gas Storage Projects (14 CCR Section 1726). SIMP programmatic activities include Data Gathering, threat identification and risk assessment, preventive and mitigative (P&M) measures, data and records management, and reporting.

Forecast Explanations:

Labor - 3-YR Average

The forecast method for O&M SIMP Programmatic activities is based on a three-year historical average, with adjustments applied to account for anticipated cost impacts. This approach is most appropriate because the last three years (2023-2025) best represent SIMP's current costs and activities, particularly those related to compliance reporting and data management, as well as the existing regulations and requirements. Adjustments were incorporated to account for anticipated changes, including incremental funding for 2.7 FTEs starting 2028 to support new SB463 requirements, risk strategy, and geohazard and risk analysis work. Additionally, changes in connection with the compensation modernization initiative have been made for the forecast period within this workgroup. Please refer to the Compensation and Benefits testimony, Ex. SCG-16.

Non-Labor - 3-YR Average

The forecast method for O&M SIMP Programmatic activities is based on a three-year historical average, with adjustments applied to account for anticipated cost impacts. This approach is most appropriate because the last three years (2023-2025) best represent SIMP's current costs and activities, particularly those related to compliance reporting and data management, as well as the existing regulations and requirements. Adjustments were incorporated to account for anticipated changes, including additional costs associated with the ongoing implementation of CalGEM SB 463 regulatory requirements under 14 CCR Section 1726 in 2026 and 2027.

NSE - 3-YR Average

Not Applicable.

Units - 3-YR Average

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

For the SIMP O&M costs included in this workpaper, no feasible units are identified because the activities represent programmatic functions rather than unit-based deliverables.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	5,149	5,013	5,096	5,081	5,183	5,355	5,354	5,726	5,724	5,722	5,722
Non-Labor	2,920	3,606	5,215	4,007	1,933	5,398	4,163	3,718	3,718	3,718	3,718
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**8,069**	**8,619**	**10,311**	**9,087**	**7,116**	**10,753**	**9,517**	**9,444**	**9,442**	**9,440**	**9,440**
FTE	37.7	36.5	38.0	35.7	36.9	36.9	36.9	39.6	39.6	39.6	39.6
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	5,120	5,120	5,120	5,120	5,120	5,120	235	234	606	604	602	602	5,355	5,354	5,726	5,724	5,722	5,722
NLbr	3,718	3,718	3,718	3,718	3,718	3,718	1,680	445	0	0	0	0	5,398	4,163	3,718	3,718	3,718	3,718
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**8,838**	**8,838**	**8,838**	**8,838**	**8,838**	**8,838**	**1,915**	**679**	**606**	**604**	**602**	**602**	**10,753**	**9,517**	**9,444**	**9,442**	**9,440**	**9,440**
FTE	36.9	36.9	36.9	36.9	36.9	36.9	0.0	0.0	2.7	2.7	2.7	2.7	36.9	36.9	39.6	39.6	39.6	39.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	0	1,680	0	1,680	0.0	0	1-Sided Adj
Explanation:	Additional costs associated with the ongoing implementation of CalGEM SB 463 regulatory requirements, which became effective July 1, 2025, under 14 CCR Section 1726.						
2026	235	0	0	235	0.0	0	1-Sided 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	**235**	**1,680**	**0**	**1,915**	**0.0**	0	
2027	0	445	0	445	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation:	Additional costs associated with the ongoing implementation of CalGEM SB 463 regulatory requirements, which became effective July 1, 2025, under 14 CCR Section 1726.						
2027	234	0	0	234	0.0	0	1-Sided 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	**234**	**445**	**0**	**679**	**0.0**	0	
2028	367	0	0	367	2.7	0	1-Sided Adj
Explanation:	Additional funding for one full-time SIMP Senior Corrosion Engineer to support SB 463 new requirements, one full-time SIMP Risk Strategy Engineer, and two engineers who will partially support SIMP through geohazard and risk analysis work . These positions are essential to maintaining compliance.						
2028	239	0	0	239	0.0	0	1-Sided 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	**606**	**0**	**0**	**606**	**2.7**	0	
2029	367	0	0	367	2.7	0	1-Sided Adj
Explanation:	Additional funding for one full-time SIMP Senior Corrosion Engineer to support SB 463 new requirements, one full-time SIMP Risk Strategy Engineer, and two engineers who will partially support SIMP through geohazard and risk analysis work . These positions are essential to maintaining compliance.						
2029	237	0	0	237	0.0	0	1-Sided 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2029 Total	**604**	**0**	**0**	**604**	**2.7**	0	
2030	367	0	0	367	2.7	0	1-Sided Adj
Explanation:	Additional funding for one full-time SIMP Senior Corrosion Engineer to support SB 463 new requirements, one full-time SIMP Risk Strategy Engineer, and two engineers who will partially support SIMP through geohazard and risk analysis work . These positions are essential to maintaining compliance.						
2030	235	0	0	235	0.0	0	1-Sided 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	**602**	**0**	**0**	**602**	**2.7**	0	
2031	367	0	0	367	2.7	0	1-Sided Adj
Explanation:	Additional funding for one full-time SIMP Senior Corrosion Engineer to support SB 463 new requirements, one full-time SIMP Risk Strategy Engineer, and two engineers who will partially support SIMP through geohazard and risk analysis work . These positions are essential to maintaining compliance.						
2031	235	0	0	235	0.0	0	1-Sided 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	**602**	**0**	**0**	**602**	**2.7**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	3,581	3,679	4,003	4,469	4,449
Non-Labor	2,553	3,275	4,605	4,151	2,369
NSE	0	0	0	0	0
Total	**6,134**	**6,954**	**8,608**	**8,620**	**6,818**
FTE	30.5	30.1	31.6	32.7	30.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	185	149	69	-273	-45
Non-Labor	-137	67	361	-254	-436
NSE	0	0	0	0	0
Total	**48**	**216**	**430**	**-527**	**-481**
FTE	1.2	0.7	0.8	-2.3	0.1
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	3,766	3,828	4,072	4,195	4,404
Non-Labor	2,415	3,342	4,966	3,898	1,933
NSE	0	0	0	0	0
Total	**6,181**	**7,170**	**9,038**	**8,093**	**6,338**
FTE	31.7	30.8	32.4	30.4	30.9
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	665	646	647	673	778

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	**665**	**646**	**647**	**673**	**778**
FTE	6.0	5.7	5.6	5.3	6.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	718	539	378	212	0
Non-Labor	505	264	249	109	0
NSE	0	0	0	0	0
Total	**1,223**	**803**	**627**	**321**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	5,149	5,013	5,096	5,081	5,183
Non-Labor	2,920	3,606	5,215	4,007	1,933
NSE	0	0	0	0	0
Total	**8,069**	**8,619**	**10,311**	**9,087**	**7,116**
FTE	37.7	36.5	38.0	35.7	36.9
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	185	149	69	-273	-45
Non-Labor	-137	67	361	-254	-436
NSE	0	0	0	0	0
Total	**48**	**216**	**430**	**-527**	**-481**
FTE	1.2	0.7	0.8	-2.3	0.1
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	11	0	0.0	0	CCTR Transf To 2200-0288.000
Explanation:	To transfer IO 300810058 AC Pipe External Inspection cost to GRC Cost Center 2200-0288.					
2021	-4	-9	0	-0.1	0	CCTR Transf To 2200-2585.000
Explanation:	SIMP Execution costs belongs to GOGT 2200-2585.					
2021	-1	0	0	-0.1	0	CCTR Transf To 2200-2265.000
Explanation:	Transfer to NGV O&M workpaper 2EN020.003 cost center 2200-2265 to combine with NGV cost.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	195	116	0	1.6	0	CCTR Transf From 2200-2585.000
Explanation:	2200-2585.000 SIMP Programmatic and Corrosion costs from GOGT (Ref Code SI) to 2EN003 2200-0087.					
2021	0	-115	0	0.0	0	1-Sided Adj
Explanation:	To reclassify Well Information Management System software costs previously recorded as O &M expense out of historical, due to new cloud computing accounting policy which will be adopted in 2026 to record the new software expenses to capital.					
2021	0	-137	0	0.0	0	1-Sided Adj
Explanation:	To reclassify Well Information Management System software costs previously recorded as O &M expense out of historical, due to new cloud computing accounting policy which will be adopted in 2026 to record the new software expenses to capital.					
2021	0	0	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2021	-5	-4	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2021 Total	**185**	**-137**	**0**	**1.2**	0	
2022	0	-1	0	-0.1	0	CCTR Transf To 2200-2585.000
Explanation:	SIMP Execution costs belongs to GOGT 2200-2585.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	0	0	-0.1	0	CCTR Transf To 2200-1107.000
Explanation:	Transfer of Inspection & Oversights Program costs to 2EN007 cost center 2200-1107 to combine costs together.					
2022	157	393	0	1.3	0	CCTR Transf From 2200-2585.000
Explanation:	2200-2585.000 SIMP Programmatic and Corrosion costs from GOGT (Ref Code SI) to 2EN003 2200-0087.					
2022	0	0	0	-0.1	0	CCTR Transf To 2200-0288.000
Explanation:	To transfer IO 300824390 AC DRIP POT Cost Tracking cost to GRC Cost Center 2200-0288.					
2022	0	0	0	0.0	0	CCTR Transf To 2200-2265.000
Explanation:	Transfer to NGV O&M workpaper 2EN020.003 cost center 2200-2265 to combine with NGV cost.					
2022	0	-106	0	0.0	0	1-Sided Adj
Explanation:	To reclassify Well Information Management System software costs previously recorded as O &M expense out of historical, due to new cloud computing accounting policy which will be adopted in 2026 to record the new software expenses to capital.					
2022	0	-158	0	0.0	0	1-Sided Adj
Explanation:	To reclassify Well Information Management System software costs previously recorded as O &M expense out of historical, due to new cloud computing accounting policy which will be adopted in 2026 to record the new software expenses to capital.					
2022	0	-3	0	-0.1	0	CCTR Transf To 2200-2595.001

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2022	0	-2	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2022	0	-5	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced WP (2EN022)					
2022	-7	-51	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2022 Total	**149**	**67**	**0**	**0.7**	0	
2023	0	1	0	0.0	0	1-Sided Adj
Explanation:	Refund cost of IO 300805827 300838530 recorded in GRID as non-GRC cost.					
2023	-7	0	0	-0.1	0	CCTR Transf To 2200-2585.000
Explanation:	SIMP Execution costs belongs to GOGT 2200-2585.					
2023	124	652	0	1.0	0	CCTR Transf From 2200-2585.000
Explanation:	2200-2585.000 SIMP Programmatic and Corrosion costs from GOGT (Ref Code SI) to 2EN003 2200-0087.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-208	0	0.0	0	1-Sided Adj
Explanation:	To reclassify Well Information Management System software costs previously recorded as O &M expense out of historical, due to new cloud computing accounting policy which will be adopted in 2026 to record the new software expenses to capital.					
2023	0	-69	0	0.0	0	1-Sided Adj
Explanation:	To reclassify Well Information Management System software costs previously recorded as O &M expense out of historical, due to new cloud computing accounting policy which will be adopted in 2026 to record the new software expenses to capital.					
2023	0	-3	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced WP (2EN022)					
2023	0	-2	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2023	0	-5	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2023	-48	-3	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2023 Total	**69**	**361**	**0**	**0.8**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
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Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	132	0	0.0	0	1-Sided Adj
Explanation:	Refund cost of IO 300805827 300838530 recorded in GRID as non-GRC cost.					
2024	79	53	0	0.6	0	CCTR Transf From 2200-2585.000
Explanation:	2200-2585.000 SIMP Programmatic and Corrosion costs from GOGT (Ref Code SI) to 2EN003 2200-0087.					
2024	-255	-1	0	-2.0	0	CCTR Transf To 2200-0288.000
Explanation:	Transfer IO 300836772 & 300836773 Facilities GPM Storage/Trans cost to 2200-0288.					
2024	-5	0	0	-0.1	0	CCTR Transf To 2200-0288.000
Explanation:	Transfer IO 300836772 & 300836773 Facilities GPM Storage/Trans cost to 2200-0288.					
2024	-36	0	0	-0.3	0	CCTR Transf To 2200-2265.000
Explanation:	Transfer to NGV O&M workpaper 2EN020.003 cost center 2200-2265 to combine with NGV cost.					
2024	-35	-2	0	-0.3	0	CCTR Transf To 2200-2585.000
Explanation:	SIMP Execution 2024 costs belongs to GOGT 2200-2585.					
2024	0	-353	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To reclassify Well Information Management System software costs previously recorded as O &M expense out of historical, due to new cloud computing accounting policy which will be adopted in 2026 to record the new software expenses to capital.					
2024	-11	-7	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced WP (2EN022)					
2024	0	-4	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2024	0	-3	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2024	-12	-2	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2024	0	-67	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transfer the non balanced portion of software licensing expense from SIMP					
2024 Total	**-273**	**-254**	**0**	**-2.3**	0	
2025	125	1	0	1.0	0	CCTR Transf From 2200-2585.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP)
Workpaper: 2EN003.000 - STORAGE INTEGRITY MANAGEMENT PROGRAM (SIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	2200-2585.000 SIMP Programmatic and Corrosion costs from GOGT (Ref Code SI) to 2EN003 2200-0087.					
2025	0	-353	0	0.0	0	1-Sided Adj
Explanation:	To reclassify Well Information Management System software costs previously recorded as O &M expense out of historical, due to new cloud computing accounting policy which will be adopted in 2026 to record the new software expenses to capital.					
2025	0	-67	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transfer the non balanced portion of software licensing expense from SIMP					
2025	-84	-1	0	-0.7	0	CCTR Transf To 2200-2585.000
Explanation:	SIMP Execution costs belongs to GOGT 2200-2585.					
2025	-73	-10	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2025	0	-4	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2025	0	-1	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					

Note: Totals may include rounding differences.

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Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-12	-1	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible units.					
2025 Total	**-45**	**-436**	**0**	**0.1**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Activity Description:

GSEP activities are related to monitoring and implementing recent or new gas safety rules and regulations (federal and state).

Forecast Explanations:

Labor - Base YR Rec

The forecast for GSEP is based on the 2025 base year which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity as SoCalGas has established a dedicated team and framework to monitor and facilitate the implementation of new pipeline safety regulations.

Non-Labor - Base YR Rec

The forecast for GSEP is based on the 2025 base year which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity as SoCalGas has established a framework to support implementation of new pipeline safety regulations. Adjustments were made to reflect the reduction in non-labor costs associated with consulting support.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible units are identified because the activities represent general program management functions, rather than unit-based deliverables.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	400	382	401	401	400	400	399	399
Non-Labor	0	0	0	166	42	22	22	22	22	22	22
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**567**	**424**	**423**	**423**	**422**	**422**	**421**	**421**
FTE	0.0	0.0	0.0	3.1	3.3	3.3	3.3	3.3	3.3	3.3	3.3
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
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	383	383	383	383	383	383	18	18	17	17	16	16	401	401	400	400	399	399
NLbr	42	42	42	42	42	42	-20	-20	-20	-20	-20	-20	22	22	22	22	22	22
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**425**	**425**	**425**	**425**	**425**	**425**	**-2**	**-2**	**-3**	**-3**	**-4**	**-4**	**423**	**423**	**422**	**422**	**421**	**421**
FTE	3.3	3.3	3.3	3.3	3.3	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3	3.3	3.3	3.3	3.3	3.3
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	359	-309	0	50	2.8	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2026	-718	623	0	-95	-7.4	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2026	359	-334	0	25	4.6	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $20k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2026	18	0	0	18	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

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.						
2026 Total	**18**	**-20**	**0**	**-2**	**0.0**	0	
2027	359	-331	0	28	2.8	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2027	-718	645	0	-73	-7.4	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2027	359	-334	0	25	4.6	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $20k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2027	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**18**	**-20**	**0**	**-2**	**0.0**	0	
2028	359	-331	0	28	2.8	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2028	-718	645	0	-73	-7.4	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	359	-334	0	25	4.6	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $20k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2028	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**17**	**-20**	**0**	**-3**	**0.0**	0	
2029	359	-331	0	28	2.8	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2029	-718	645	0	-73	-7.4	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2029	359	-334	0	25	4.6	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $20k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2029	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**17**	**-20**	**0**	**-3**	**0.0**	0	
2030	359	-331	0	28	2.8	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2030	-718	645	0	-73	-7.4	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2030	359	-334	0	25	4.6	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $20k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
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**	**-20**	**0**	**-4**	**0.0**	0	
2031	359	-331	0	28	2.8	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2031	-718	645	0	-73	-7.4	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2031	359	-334	0	25	4.6	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $20k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2031	16	0	0	16	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

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.						
2031 Total	**16**	**-20**	**0**	**-4**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	957	1,142
Non-Labor	0	2	4	2,492	2,087
NSE	0	0	0	0	0
Total	**0**	**2**	**4**	**3,449**	**3,229**
FTE	0.0	0.0	0.0	7.7	9.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	-626	-817
Non-Labor	0	-2	-4	-2,330	-2,045
NSE	0	0	0	0	0
Total	**0**	**-2**	**-4**	**-2,957**	**-2,862**
FTE	0.0	0.0	0.0	-5.0	-7.1
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	330	325
Non-Labor	0	0	0	162	42
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**492**	**367**
FTE	0.0	0.0	0.0	2.7	2.7
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	53	57

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
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**	**53**	**57**
FTE	0.0	0.0	0.0	0.4	0.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	17	0
Non-Labor	0	0	0	5	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**21**	**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	400	382
Non-Labor	0	0	0	166	42
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**567**	**424**
FTE	0.0	0.0	0.0	3.1	3.3
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	-626	-817
Non-Labor	-0.129	-2	-4	-2,330	-2,045
NSE	0	0	0	0	0
Total	**-0.129**	**-2**	**-4**	**-2,957**	**-2,862**
FTE	0.0	0.0	0.0	-5.0	-7.1
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the GSEP workpaper group (2EN006) to IM Administrative - Non-Balanced WP (2EN022)					
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022	48	100	0	0.5	0	1-Sided Adj
Explanation:	To adjust for Labor costs and nonlabor consulting costs included in GRID as nonGRC expenses . These expenses were part of the GSEP workpapers for 2022					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-2	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the GSEP workpaper group (2EN006) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	-48	-100	0	-0.5	0	CCTR Transf To 2200-2429.000
Explanation:	Transfer of scope validation costs for pipeline projects more accurately reflected in the 2MP000.000 Workpaper					
2022 Total	**0**	**-2**	**0**	**0.0**	0	
2023	0	5	0	0.0	0	1-Sided Adj
Explanation:	To adjust for non-labor consulting costs included in GRID as nonGRC expenses. These expenses were part of the GSEP workpapers for 2023.					
2023	0	-4	0	0.0	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the GSEP workpaper group (2EN006) to IM Administrative - Non-Balanced WP (2EN022)					
2023	0	-5	0	0.0	0	CCTR Transf To 2200-2429.000
Explanation:	Transfer of scope validation costs for pipeline projects more accurately reflected in the 2MP000.000 Workpaper					
2023 Total	**0**	**-4**	**0**	**0.0**	0	
2024	0	-15	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To adjust for nonlabor consulting costs included in GRID as nonGRC expenses. These expenses were part of the GSEP workpapers for 2024.					
2024	-125	-305	0	-0.8	0	CCTR Transf From 2200-0288.000
Explanation:	Storage GTSR Part 2 Execution Costs transfer to GTS Witness Area					
2024	-183	-23	0	-1.5	0	CCTR Transf To 2200-7002.000
Explanation:	To move expense to correct sub workpaper group 2200-7002.000 for BGS refundable as mapping was not entered in GRID					
2024	-9	-5	0	-0.1	0	CCTR Transf To 2200-2595.001
Explanation:	To reclass non-refundable expense from the GSEP workpaper group (2EN006) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	-172	-1,923	0	-1.6	0	CCTR Transf To 2200-2429.000
Explanation:	Transfer of scope validation costs for pipeline projects more accurately reflected in the 2MP000.000 Workpaper					
2024	-134	-3	0	-1.0	0	CCTR Transf To 2200-0437.000
Explanation:	Distribution Execution GTSR Part 2 costs transfer to Gas Distribution witness area					
2024	-3	-56	0	0.0	0	CCTR Transf To 2200-0255.000
Explanation:	Transmission Execution GTSR Part 2 costs transfer to Gas Transmission & Storage witness area					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**-626**	**-2,330**	**0**	**-5.0**	0	
2025	18	-234	0	-0.3	0	CCTR Transf From 2200-0288.000
Explanation:	Storage GTSR Part 2 Execution Costs transfer to GTS Witness Area.					
2025	-276	-10	0	-2.3	0	CCTR Transf From 2200-7002.000
Explanation:	To transfer expense from GSEP 2EN0022.000 for shared services expenses posted in the wrong workpaper group					
2025	0	-4	0	0.0	0	1-Sided Adj
Explanation:	To reclass GSEP GRC expense from NonGRC expense for GSEP to tie out to internal workpapers					
2025	-320	-1,781	0	-2.8	0	CCTR Transf To 2200-2429.000
Explanation:	Transfer of scope validation costs for pipeline projects more accurately reflected in the 2MP000.000 Workpaper					
2025	-237	0	0	-1.7	0	CCTR Transf To 2200-0437.000
Explanation:	Distribution Execution GTSR Part 2 costs transfer to Gas Distribution witness area					
2025	0	-3	0	0.0	0	CCTR Transf From 2200-2595.001
Explanation:	To reclass non-refundable expense from the GSEP workpaper 2EN006.000 to IM Administrative - Non-Balanced WP (2EN022)					
2025	-2	-13	0	0.0	0	CCTR Transf To 2200-0255.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 4. GAS SAFETY ENHANCEMENT PROGRAM (GSEP)
Workpaper: 2EN006.000 - NEW RULES AND REGULATIONS (GAS SAFETY ENHANCEMENT PROGRAM [GSEP])
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transmission Execution GTSR Part 2 costs transfer to Gas Transmission & Storage witness area					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible units					
2025 Total	**-817**	**-2,045**	**0**	**-7.1**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper:	2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure:	No feasible units

Activity Description:

This workpaper captures O&M (Operations and Maintenance) costs incurred by the Integrity Management group that are not attributable to any specific Integrity Management program. These expenses include, but are not limited to: seminar and training costs, software licensing fees, and travel and entertainment. These costs are not being requested under the balancing account.

Forecast Explanations:

Labor - Base YR Rec

The base year forecast was selected for this cost category as it reflects the group's present-day cost structure and staffing levels. Given that the underlying cost drivers are general in nature and can vary based on staffing level, base year best reflects the ongoing staffing level and costs.

Non-Labor - Base YR Rec

The base year forecast was selected for this cost category as it reflects the group's present-day cost structure and staffing levels. Given that the underlying cost drivers are general in nature and can vary based on staffing level, base year best reflects the ongoing staffing level and costs.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible units are identified because the activities represent general O&M expenses required to maintain the Integrity Management groups' business function.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	641	390	524	634	517	541	541	540	539	539	539
Non-Labor	853	368	268	235	406	289	239	239	239	239	239
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,495**	**758**	**792**	**869**	**923**	**830**	**780**	**779**	**778**	**778**	**778**
FTE	7.3	3.7	4.6	6.0	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

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	517	517	517	517	517	517	24	24	23	22	22	22	541	541	540	539	539	539
NLbr	406	406	406	406	406	406	-117	-167	-167	-167	-167	-167	289	239	239	239	239	239
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**923**	**923**	**923**	**923**	**923**	**923**	**-93**	**-143**	**-144**	**-145**	**-145**	**-145**	**830**	**780**	**779**	**778**	**778**	**778**
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	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	-117	0	-117	0.0	0	1-Sided Adj
Explanation:	To remove consulting expense of $117K for non-GRC activity.						
2026	24	0	0	24	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**24**	**-117**	**0**	**-93**	**0.0**	0	
2027	0	-167	0	-167	0.0	0	1-Sided Adj
Explanation:	To remove consulting expense of $167K for non-GRC activity.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	24	0	0	24	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**24**	**-167**	**0**	**-143**	**0.0**	0	
2028	0	-167	0	-167	0.0	0	1-Sided Adj
Explanation:	To remove consulting expense of $167K for non-GRC activity.						
2028	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**23**	**-167**	**0**	**-144**	**0.0**	0	
2029	0	-167	0	-167	0.0	0	1-Sided Adj
Explanation:	To remove consulting expense of $167K for non-GRC activity.						
2029	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.						
2029 Total	**22**	**-167**	**0**	**-145**	**0.0**	0	
2030	0	-167	0	-167	0.0	0	1-Sided Adj
Explanation:	To remove consulting expense of $167K for non-GRC activity.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	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.						
2030 Total	**22**	**-167**	**0**	**-145**	**0.0**	0	
2031	0	-167	0	-167	0.0	0	1-Sided Adj
Explanation:	To remove consulting expense of $167K for non-GRC activity.						
2031	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.						
2031 Total	**22**	**-167**	**0**	**-145**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

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	469	298	418	523	439
Non-Labor	706	341	255	229	406
NSE	0	0	0	0	0
Total	**1,175**	**639**	**674**	**752**	**845**
FTE	6.2	3.2	4.0	5.2	1.5
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	469	298	418	523	439
Non-Labor	706	341	255	229	406
NSE	0	0	0	0	0
Total	**1,175**	**639**	**674**	**752**	**845**
FTE	6.2	3.2	4.0	5.2	1.5
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	83	50	66	84	78

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**83**	**50**	**66**	**84**	**78**
FTE	1.1	0.5	0.6	0.8	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	89	42	39	26	0
Non-Labor	147	27	13	6	0
NSE	0	0	0	0	0
Total	**237**	**69**	**52**	**33**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	641	390	524	634	517
Non-Labor	853	368	268	235	406
NSE	0	0	0	0	0
Total	**1,495**	**758**	**792**	**869**	**923**
FTE	7.3	3.7	4.6	6.0	1.7
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	469	298	418	523	439
Non-Labor	706	341	255	229	406
NSE	0	0	0	0	0
Total	**1,175**	**639**	**674**	**752**	**845**
FTE	6.2	3.2	4.0	5.2	1.5
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	0	CCTR Transf From 2200-2335.000
Explanation:	To reclass non-refundable expense from the GSEP workpaper group (2EN006) to IM Administrative - Non-Balanced WP (2EN022)					
2021	0	2	0	0.0	0	CCTR Transf From 2200-0955.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2021	461	700	0	5.0	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer non-refundable program support costs from GESI TIMP WP (2EN004) to IM Administrative - Non-Balanced WP (2EN022)					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	3	0	0	1.0	0	CCTR Transf From 2200-2293.000
Explanation:	To reclass non refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022.)					
2021	0	0	0	0.0	0	CCTR Transf From 2200-2296.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2021	0	0	0	0.1	0	CCTR Transf From 2200-2038.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2021	5	4	0	0.1	0	CCTR Transf From 2200-2603.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2021 Total	**469**	**706**	**0**	**6.2**	0	
2022	290	271	0	2.9	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer non-refundable program support costs from GESI (2EN004) TIMP WP to IM Administrative - Non-Balanced WP (2EN022)					
2022	0	2	0	0.0	0	CCTR Transf From 2200-2335.000
Explanation:	To reclass non-refundable expense from the GSEP workpaper group (2EN006) to IM Administrative - Non-Balanced workpaper group (2EN022)					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	0	0	0.0	0	CCTR Transf From 2200-0881.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	0	3	0	0.0	0	CCTR Transf From 2200-0955.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	0	2	0	0.0	0	CCTR Transf From 2200-2293.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	0	2	0	0.0	0	CCTR Transf From 2200-2296.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2022	0	3	0	0.1	0	CCTR Transf From 2200-0087.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2022	0	2	0	0.0	0	CCTR Transf From 2200-0930.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2022	0	5	0	0.1	0	CCTR Transf From 2200-2038.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced WP (2EN022)					
2022	7	51	0	0.1	0	CCTR Transf From 2200-2603.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2022 Total	**298**	**341**	**0**	**3.2**	0	
2023	0	4	0	0.0	0	CCTR Transf From 2200-2335.000
Explanation:	To reclass non-refundable expense from the GSEP workpaper group (2EN006) to IM Administrative - Non-Balanced WP (2EN022)					
2023	0	1	0	0.0	0	CCTR Transf From 2200-0881.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group(2EN022)					
2023	0	3	0	0.0	0	CCTR Transf From 2200-0955.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2023	370	222	0	3.8	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer non-refundable program support costs from GESI TIMP WP (2EN004) to IM Administrative - Non-Balanced WP (2EN022)					
2023	0	5	0	0.0	0	CCTR Transf From 2200-2293.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced WP workpaper group (2EN022)					
2023	0	3	0	0.0	0	CCTR Transf From 2200-0087.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced WP (2EN022)					
2023	0	2	0	0.0	0	CCTR Transf From 2200-0930.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2023	0	8	0	0.1	0	CCTR Transf From 2200-2296.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced WP workpaper group (2EN022)					
2023	0	5	0	0.0	0	CCTR Transf From 2200-2038.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2023	48	3	0	0.1	0	CCTR Transf From 2200-2603.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2023 Total	**418**	**255**	**0**	**4.0**	0	
2024	0	1	0	0.0	0	CCTR Transf From 2200-0881.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	492	131	0	4.8	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer non-refundable program support costs from GESI TIMP WP (2EN004) to IM Administrative - Non-Balanced WP (2EN022)					
2024	9	5	0	0.1	0	CCTR Transf From 2200-2335.000
Explanation:	To reclass non-refundable expense from the GSEP workpaper group (2EN006) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	0	3	0	0.0	0	CCTR Transf From 2200-0955.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	0	4	0	0.0	0	CCTR Transf From 2200-2293.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	0	2	0	0.1	0	CCTR Transf From 2200-2296.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2024	11	7	0	0.1	0	CCTR Transf From 2200-0087.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced WP (2EN022)					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	4	0	0.0	0	CCTR Transf From 2200-0930.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2024	0	3	0	0.0	0	CCTR Transf From 2200-2038.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2024	12	2	0	0.1	0	CCTR Transf From 2200-2603.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2024	0	67	0	0.0	0	CCTR Transf From 2200-2603.000
Explanation:	Transfer the non balanced portion of software licensing expense from SIMP					
2024 Total	**523**	**229**	**0**	**5.2**	0	
2025	0	2	0	0.0	0	CCTR Transf From 2200-0881.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2025	353	135	0	1.3	0	CCTR Transf From 2200-0957.000
Explanation:	Transfer non-refundable program support costs from GESI TIMP WP (2EN004) to IM Administrative - Non-Balanced WP (2EN022)					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	3	0	0.0	0	CCTR Transf From 2200-0955.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2025	0	67	0	0.0	0	CCTR Transf From 2200-2603.000
Explanation:	Transfer the non balanced portion of software licensing expense from SIMP					
2025	0	4	0	0.0	0	CCTR Transf From 2200-2293.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2025	73	10	0	0.1	0	CCTR Transf From 2200-0087.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2025	0	4	0	0.0	0	CCTR Transf From 2200-0930.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2025	0	176	0	0.0	0	CCTR Transf From 2200-2296.000
Explanation:	To reclass non-refundable expense from the DIMP workpaper group (2EN005) to IM Administrative - Non-Balanced workpaper group (2EN022)					
2025	0	3	0	0.0	0	CCTR Transf To 2200-2335.000

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 5. IM ADMINISTRATIVE - NON-BALANCED
Workpaper: 2EN022.000 - IM ADMINISTRATIVE - NON-BALANCED
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To reclass non-refundable expense from the GSEP workpaper 2EN006.000 to IM Administrative - Non-Balanced WP (2EN022)					
2025	0	1	0	0.0	0	CCTR Transf From 2200-2038.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2025	12	1	0	0.1	0	CCTR Transf From 2200-2603.000
Explanation:	Transferring non-refundable IOs to IM Administrative - Non-Balanced workpaper (2EN022)					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible units					
2025 Total	**439**	**406**	**0**	**1.5**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Workpaper: VARIOUS

Summary for Category: D. ADAPTATION & INNOVATION PROGRAMS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	4,519	4,963	4,962	5,264	5,122	5,121	5,120
Non-Labor	4,687	13,948	13,948	13,948	14,841	14,841	14,841
NSE	0	0	0	0	0	0	0
Total	**9,206**	**18,911**	**18,910**	**19,212**	**19,963**	**19,962**	**19,961**
FTE	31.4	34.1	34.1	36.2	35.2	35.2	35.2

Workpapers belonging to this Category:

2EN013.000 CLIMATE CHANGE ADAPTATION

Labor	105	242	242	554	554	554	554
Non-Labor	131	441	441	441	441	441	441
NSE	0	0	0	0	0	0	0
Total	**236**	**683**	**683**	**995**	**995**	**995**	**995**
FTE	0.6	1.6	1.6	3.7	3.7	3.7	3.7
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

2EN019.000 OPERATIONS RD&D PROGRAM

Labor	0	0	0	0	0	0	0
Non-Labor	170	170	170	170	170	170	170
NSE	0	0	0	0	0	0	0
Total	**170**	**170**	**170**	**170**	**170**	**170**	**170**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2EN019.001 GE RESEARCH AND TECHNOLOGY							
Labor	187	196	196	195	195	195	195
Non-Labor	3	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0
Total	**190**	**199**	**199**	**198**	**198**	**198**	**198**
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
2EN019.002 SB1371 RD&D							
Labor	40	42	42	42	42	42	42
Non-Labor	7	7	7	7	7	7	7
NSE	0	0	0	0	0	0	0
Total	**47**	**49**	**49**	**49**	**49**	**49**	**49**
FTE	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2EN019.003 RENEWABLE BLENDING RESEARCH							
Labor	155	162	162	162	162	162	162
Non-Labor	131	131	131	131	131	131	131
NSE	0	0	0	0	0	0	0
Total	**286**	**293**	**293**	**293**	**293**	**293**	**293**
FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2EN019.004 CUSTOMER SOLUTIONS RD&D							
Labor	-5	-5	-5	-5	-5	-5	-5
Non-Labor	12	12	12	12	12	12	12
NSE	0	0	0	0	0	0	0
Total	**7**	**7**	**7**	**7**	**7**	**7**	**7**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2EN019.005 LOW CARBON RESOURCES RD&D							
Labor	0	0	0	0	0	0	0
Non-Labor	5	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0
Total	**5**	**5**	**5**	**5**	**5**	**5**	**5**
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2EN021.000 RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)							
Labor	2,931	2,852	2,852	2,846	2,845	2,844	2,844
Non-Labor	3,488	10,532	10,532	10,532	10,532	10,532	10,532
NSE	0	0	0	0	0	0	0
Total	**6,419**	**13,384**	**13,384**	**13,378**	**13,377**	**13,376**	**13,376**
FTE	20.0	19.2	19.2	19.2	19.2	19.2	19.2
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Workpaper: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2EN021.001 SB1371 RD&D (BALANCED)							
Labor	1,106	1,474	1,473	1,470	1,329	1,329	1,328
Non-Labor	740	2,647	2,647	2,647	3,540	3,540	3,540
NSE	0	0	0	0	0	0	0
Total	**1,846**	**4,121**	**4,120**	**4,117**	**4,869**	**4,869**	**4,868**
FTE	8.3	10.8	10.8	10.8	9.8	9.8	9.8
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN013.000 - CLIMATE CHANGE ADAPTATION

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub	1. CLIMATE CHANGE ADAPTATION
Workpaper:	2EN013.000 - CLIMATE CHANGE ADAPTATION
Unit Measure:	FTEs

Activity Description:

Climate adaption is holistically overseen by the Climate Adaptation and Geohazards Management Program , which includes staff who are directly engaged with operational departments to evaluate and integrate climate adaptation activities across the company, including oversight of the climate adaptation vulnerability assessment (CAVA) and activities supporting the CAVA, and collaboration with external entities (e.g., other investor owned utilities) on climate adaptation matters. The CAVA is a CPUC requirement in D.20-08-046 and assesses the risks of short-term (2030) and long-term (2050, 2070) climate hazards to SoCalGas's gas infrastructure, operations, and services, and recommends strategies to mitigate these risks. Additionally, SoCalGas engages with and integrates input from Disadvantaged and Vulnerable Communities . The O&M costs include labor to oversee the Climate Adaptation and Geohazards Management Program and labor and non-labor costs to prepare the CAVA.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Climate Adaptation and Geohazards Management Program is based on the 2025 base year (BY2025), which considers actual costs booked to the CAVA memorandum account to establish a realistic baseline for future labor and activities to effectively manage the CAVA and comply with CPUC requirements in the Climate Change Adaptation Order Instituting Rulemaking (OIR). This approach also accounts for the increased level of effort anticipated through the Test Year 2028 and beyond.

Non-Labor - Base YR Rec

The non-labor forecast is based on the 2025 base year (BY2025), which considers actual costs booked to the CAVA memorandum account for non-labor that were essential to develop the CAVA and supporting activities in order comply with CPUC requirements in the Climate Change Adaptation Order Instituting Rulemaking (OIR). Non-labor expenses include consultant cost to support the preparation of the CAVA.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units are based on the cost accrued through BY2025 in the CAVA memorandum account.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 1. CLIMATE CHANGE ADAPTATION
Workpaper: 2EN013.000 - CLIMATE CHANGE ADAPTATION
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	9	51	94	159	105	242	242	554	554	554	554
Non-Labor	0	113	963	506	131	441	441	441	441	441	441
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**10**	**164**	**1,057**	**665**	**236**	**683**	**683**	**995**	**995**	**995**	**995**
FTE	0.1	0.4	0.7	0.9	0.6	1.6	1.6	3.7	3.7	3.7	3.7
Units	0	0	0	0	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE CHANGE ADAPTATION
Workpaper: 2EN013.000 - CLIMATE CHANGE ADAPTATION
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	105	105	105	105	105	105	137	137	449	449	449	449	242	242	554	554	554	554
NLbr	131	131	131	131	131	131	310	310	310	310	310	310	441	441	441	441	441	441
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**236**	**236**	**236**	**236**	**236**	**236**	**447**	**447**	**759**	**759**	**759**	**759**	**683**	**683**	**995**	**995**	**995**	**995**
FTE	0.6	0.6	0.6	0.6	0.6	0.6	1.0	1.0	3.1	3.1	3.1	3.1	1.6	1.6	3.7	3.7	3.7	3.7
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	126	310	0	436	1.0	0	1-Sided Adj
Explanation:	Incremental climate adaptation advisor and non-labor to support various popup projects. Labor based on $126K annually.						
2026 Total	**137**	**310**	**0**	**447**	**1.0**	0	
2027	11	0	0	11	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE CHANGE ADAPTATION
Workpaper: 2EN013.000 - CLIMATE CHANGE ADAPTATION
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	126	310	0	436	1.0	0	1-Sided Adj
Explanation:	Incremental climate adaptation advisor and non-labor to support various popup projects. Labor based on $126K annually.						
2027 Total	**137**	**310**	**0**	**447**	**1.0**	0	
2028	426	310	0	736	3.1	0	1-Sided Adj
Explanation:	Incremental climate adaptation advisor and non-labor to support various popup projects. Labor based on $126K annually.						
2028	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**449**	**310**	**0**	**759**	**3.1**	0	
2029	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029	426	310	0	736	3.1	0	1-Sided Adj
Explanation:	Incremental climate adaptation advisor and non-labor to support various popup projects. Labor based on $126K annually.						
2029 Total	**449**	**310**	**0**	**759**	**3.1**	0	
2030	23	0	0	23	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE CHANGE ADAPTATION
Workpaper: 2EN013.000 - CLIMATE CHANGE ADAPTATION
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030	426	310	0	736	3.1	0	1-Sided Adj
Explanation:	Incremental climate adaptation advisor and non-labor to support various popup projects. Labor based on $126K annually.						
2030 Total	**449**	**310**	**0**	**759**	**3.1**	0	
2031	426	310	0	736	3.1	0	1-Sided Adj
Explanation:	Incremental climate adaptation advisor and non-labor to support various popup projects. Labor based on $126K annually.						
2031	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**449**	**310**	**0**	**759**	**3.1**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE CHANGE ADAPTATION
Workpaper: 2EN013.000 - CLIMATE CHANGE ADAPTATION
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	7	39	75	131	89
Non-Labor	0	105	917	493	131
NSE	0	0	0	0	0
Total	**7**	**144**	**992**	**624**	**220**
FTE	0.1	0.3	0.6	0.8	0.5
Units	0	0	0	0	1
Recorded-Adjusted (Nominal $)					
Labor	7	39	75	131	89
Non-Labor	0	105	917	493	131
NSE	0	0	0	0	0
Total	**7**	**144**	**992**	**624**	**220**
FTE	0.1	0.3	0.6	0.8	0.5
Units	0	0	0	0	1
Vacation & Sick (Nominal $)					
Labor	1	7	12	21	16

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE CHANGE ADAPTATION
Workpaper: 2EN013.000 - CLIMATE CHANGE ADAPTATION
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**	**7**	**12**	**21**	**16**
FTE	0.0	0.1	0.1	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1	5	7	7	0
Non-Labor	0	8	46	14	0
NSE	0	0	0	0	0
Total	**1**	**14**	**53**	**20**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	9	51	94	159	105
Non-Labor	0	113	963	506	131
NSE	0	0	0	0	0
Total	**10**	**164**	**1,057**	**665**	**236**
FTE	0.1	0.4	0.7	0.9	0.6
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE CHANGE ADAPTATION
Workpaper: 2EN013.000 - CLIMATE CHANGE ADAPTATION
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	7	39	75	131	89
Non-Labor	0.120	105	917	493	131
NSE	0	0	0	0	0
Total	**7**	**144**	**992**	**624**	**220**
FTE	0.1	0.3	0.6	0.8	0.5
Units	0	0	0	0	1

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	7	0	0	0.1	0	1-Sided Adj
Explanation:	Transferring cost related to CAVA classifed as Non-GRC to GRC					
2021 Total	**7**	**0**	**0**	**0.1**	0	
2022	39	105	0	0.3	0	1-Sided Adj
Explanation:	Transferring cost related to CAVA classifed as Non-GRC to GRC					
2022 Total	**39**	**105**	**0**	**0.3**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 1. CLIMATE CHANGE ADAPTATION
Workpaper: 2EN013.000 - CLIMATE CHANGE ADAPTATION
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	75	917	0	0.6	0	1-Sided Adj
Explanation:	Transferring cost related to CAVA classifed as Non-GRC to GRC					
2023 Total	**75**	**917**	**0**	**0.6**	0	
2024	131	493	0	0.8	0	1-Sided Adj
Explanation:	Transferring cost related to CAVA classifed as Non-GRC to GRC					
2024 Total	**131**	**493**	**0**	**0.8**	0	
2025	89	131	0	0.5	0	1-Sided Adj
Explanation:	Transferring cost related to CAVA classified as Non-GRC to GRC.					
2025	0	0	0	0.0	1	1-Sided Adj
Explanation:	Update to unit count.					
2025 Total	**89**	**131**	**0**	**0.5**	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN019.000 - OPERATIONS RD&D PROGRAM

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.000 - OPERATIONS RD&D PROGRAM
Unit Measure: FTEs

Activity Description:

This workpaper supports employee-related management and training activities such as professional dues, compliance, safety, leadership development, and general supplies that are not directly attributable to the RD&D Program (balanced). The Operations RD&D Program focuses on research that improves the operation of gas infrastructure by enhancing safety, reliability, efficiency, affordability, and environmental performance.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

The forecasting method developed for this cost category is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program. The costs incurred in 2025 are representative of the non-labor activities that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the non-labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity. This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.000 - OPERATIONS RD&D PROGRAM
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	2	5	250	2	170	170	170	170	170	170	170
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2**	**5**	**250**	**2**	**170**	**170**	**170**	**170**	**170**	**170**	**170**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.000 - OPERATIONS RD&D PROGRAM
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	170	170	170	170	170	170	0	0	0	0	0	0	170	170	170	170	170	170
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**170**	**170**	**170**	**170**	**170**	**170**	**0**	**0**	**0**	**0**	**0**	**0**	**170**	**170**	**170**	**170**	**170**	**170**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.000 - OPERATIONS RD&D PROGRAM
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	22
Non-Labor	7	5	239	2	170
NSE	0	0	0	0	0
Total	**7**	**5**	**239**	**2**	**192**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	-22
Non-Labor	-5	0	0	0	0
NSE	0	0	0	0	0
Total	**-5**	**0**	**0**	**0**	**-22**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	0
Non-Labor	2	5	239	2	170
NSE	0	0	0	0	0
Total	**2**	**5**	**239**	**2**	**170**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.000 - OPERATIONS RD&D PROGRAM
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	0	0	12	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**12**	**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	2	5	250	2	170
NSE	0	0	0	0	0
Total	**2**	**5**	**250**	**2**	**170**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.000 - OPERATIONS RD&D PROGRAM
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	-22
Non-Labor	-5	0	0	0	0
NSE	0	0	0	0	0
Total	**-5**	**0**	**0**	**0**	**-22**
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	-5	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2021 Total	**0**	**-5**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.000 - OPERATIONS RD&D PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	-22	0	0	0.0	0	1-Sided Adj

Explanation: Adjustments to move costs from GRC to Non-GRC from FG8500002200 and cost element 6110270.

2025 Total	**-22**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN019.001 - GE RESEARCH AND TECHNOLOGY

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.001 - GE RESEARCH AND TECHNOLOGY
Unit Measure: FTEs

Activity Description:

This workpaper supports training and development for the Gas Engineering department and provide technical expertise for new field technologies. They also cover employee-related management and training activities such as compliance, safety, leadership development, and general supplies that are not directly attributable to the RD&D Program (balanced).

Forecast Explanations:

Labor - Base YR Rec

The forecasting method developed for this cost workpaper is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program. The costs incurred in 2025 are representative of the staffing levels that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency.

Non-Labor - Base YR Rec

The forecasting method developed for this cost category is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program. The costs incurred in 2025 are representative of the non-labor activities that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the non-labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity. This unit

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.001 - GE RESEARCH AND TECHNOLOGY
Unit Measure: FTEs

of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	6	93	17	7	187	196	196	195	195	195	195
Non-Labor	104	7	123	195	3	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**110**	**100**	**140**	**203**	**190**	**199**	**199**	**198**	**198**	**198**	**198**
FTE	0.1	1.2	0.2	0.0	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Units	0	0	0	0	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.001 - GE RESEARCH AND TECHNOLOGY
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	187	187	187	187	187	187	9	9	8	8	8	8	196	196	195	195	195	195
NLbr	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**190**	**190**	**190**	**190**	**190**	**190**	**9**	**9**	**8**	**8**	**8**	**8**	**199**	**199**	**198**	**198**	**198**	**198**
FTE	1.2	1.2	1.2	1.2	1.2	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2	1.2	1.2	1.2	1.2	1.2
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.001 - GE RESEARCH AND TECHNOLOGY
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	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**8**	**0**	**0**	**8**	**0.0**	0	
2029	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**8**	**0**	**0**	**8**	**0.0**	0	
2030	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**8**	**0**	**0**	**8**	**0.0**	0	
2031	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**8**	**0**	**0**	**8**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.001 - GE RESEARCH AND TECHNOLOGY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	11	79	20	8	159
Non-Labor	86	6	117	190	3
NSE	0	0	0	0	0
Total	**97**	**85**	**137**	**198**	**162**
FTE	0.1	1.0	0.1	0.0	1.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-7	-8	-6	-2	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**-7**	**-8**	**-6**	**-2**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	1
Recorded-Adjusted (Nominal $)					
Labor	4	71	14	6	159
Non-Labor	86	6	117	190	3
NSE	0	0	0	0	0
Total	**90**	**78**	**131**	**196**	**162**
FTE	0.1	1.0	0.2	0.0	1.0
Units	0	0	0	0	1
Vacation & Sick (Nominal $)					
Labor	1	12	2	1	28

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.001 - GE RESEARCH AND TECHNOLOGY
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**	**12**	**2**	**1**	**28**
FTE	0.0	0.2	0.0	0.0	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	1	10	1	0	0
Non-Labor	18	1	6	5	0
NSE	0	0	0	0	0
Total	**19**	**11**	**7**	**6**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	6	93	17	7	187
Non-Labor	104	7	123	195	3
NSE	0	0	0	0	0
Total	**110**	**100**	**140**	**203**	**190**
FTE	0.1	1.2	0.2	0.0	1.2
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.001 - GE RESEARCH AND TECHNOLOGY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-7	-8	-6	-2	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**-7**	**-8**	**-6**	**-2**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	1

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-7	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2021 Total	**-7**	**0**	**0**	**0.0**	0	
2022	-8	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.001 - GE RESEARCH AND TECHNOLOGY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	**-8**	**0**	**0**	**0.0**	0	
2023	-6	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2023 Total	**-6**	**0**	**0**	**0.0**	0	
2024	-2	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2024 Total	**-2**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation:	Update to unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN019.002 - SB1371 RD&D

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.002 - SB1371 RD&D
Unit Measure: FTEs

Activity Description:

This workpaper covers employee-related management and training activities such as compliance, safety, leadership development, and general supplies that cannot be directly attributed to the RD&D Program (balanced). Senate Bill 1371 RD& D efforts fund advanced techniques and technologies to detect and quantify greenhouse gas emissions, focusing on identifying major methane sources and engineering solutions to eliminate them. Previously funded under Senate Bill 1371, this work has transitioned into the broader Gas RD&D Program under Resolution G-3605 to continue and expand methane-reduction and leak-abatement initiatives.

Forecast Explanations:

Labor - Base YR Rec

The forecasting method developed for this cost workpaper is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program . The costs incurred in 2025 are representative of the staffing levels that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency .

Non-Labor - Base YR Rec

The forecasting method developed for this cost category is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program . The costs incurred in 2025 are representative of the non-labor activities that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the non-labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency .

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.002 - SB1371 RD&D
Unit Measure: FTEs

labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2	0	0	0	40	42	42	42	42	42	42
Non-Labor	3	5	7	4	7	7	7	7	7	7	7
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**5**	**5**	**7**	**4**	**47**	**49**	**49**	**49**	**49**	**49**	**49**
FTE	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.002 - SB1371 RD&D
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	40	40	40	40	40	40	2	2	2	2	2	2	42	42	42	42	42	42
NLbr	7	7	7	7	7	7	0	0	0	0	0	0	7	7	7	7	7	7
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**47**	**47**	**47**	**47**	**47**	**47**	**2**	**2**	**2**	**2**	**2**	**2**	**49**	**49**	**49**	**49**	**49**	**49**
FTE	0.3	0.3	0.3	0.3	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.3
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	2	0	0	2	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**2**	**0**	**0**	**2**	**0.0**	0	
2027	2	0	0	2	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**2**	**0**	**0**	**2**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.002 - SB1371 RD&D
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	2	0	0	2	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**2**	**0**	**0**	**2**	**0.0**	0	
2029	2	0	0	2	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**2**	**0**	**0**	**2**	**0.0**	0	
2030	2	0	0	2	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**2**	**0**	**0**	**2**	**0.0**	0	
2031	2	0	0	2	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**2**	**0**	**0**	**2**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.002 - SB1371 RD&D
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	50	41	22	13	55
Non-Labor	199	382	164	507	51
NSE	0	0	0	0	0
Total	**249**	**423**	**186**	**520**	**105**
FTE	0.5	0.4	0.2	0.1	0.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-48	-41	-22	-13	-20
Non-Labor	-197	-377	-157	-504	-44
NSE	0	0	0	0	0
Total	**-245**	**-418**	**-179**	**-516**	**-65**
FTE	-0.5	-0.4	-0.2	-0.1	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	2	0	0	0	34
Non-Labor	2	5	7	4	7
NSE	0	0	0	0	0
Total	**4**	**5**	**7**	**4**	**41**
FTE	0.0	0.0	0.0	0.0	0.3
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	6

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.002 - SB1371 RD&D
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**6**
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	**1**	**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	2	0	0	0	40
Non-Labor	3	5	7	4	7
NSE	0	0	0	0	0
Total	**5**	**5**	**7**	**4**	**47**
FTE	0.0	0.0	0.0	0.0	0.3
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.002 - SB1371 RD&D
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-48	-41	-22	-13	-20
Non-Labor	-197	-377	-157	-504	-44
NSE	0	0	0	0	0
Total	**-245**	**-418**	**-179**	**-516**	**-65**
FTE	-0.5	-0.4	-0.2	-0.1	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-48	-197	0	-0.5	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2021 Total	**-48**	**-197**	**0**	**-0.5**	0	
2022	-41	-377	0	-0.4	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.002 - SB1371 RD&D
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	**-41**	**-377**	**0**	**-0.4**	0	
2023	-22	-157	0	-0.2	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2023 Total	**-22**	**-157**	**0**	**-0.2**	0	
2024	-13	-504	0	-0.1	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2024 Total	**-13**	**-504**	**0**	**-0.1**	0	
2025	-2	-44	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2025	-18	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustments to move costs from GRC to Non-GRC from FG8500002200 and cost element 6110270.					
2025 Total	**-20**	**-44**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN019.003 - RENEWABLE BLENDING RESEARCH

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.003 - RENEWABLE BLENDING RESEARCH
Unit Measure: FTEs

Activity Description:

This workpaper supports employee related management and training activities such as compliance, safety, leadership development, and general supplies that are not directly attributable to the RD&D Program (balanced). The Renewable Blending Research costs support state objectives for increasing the use of renewable natural gas as established under SB 1440 and SB 1383 and implemented through CPUC Decision D.22-02-025. This team evaluates technologies that enable a safe and reliable transition to renewable gas resources by assessing feedstock availability, safety and operational standards for renewable gas blending, the development of blending protocols, and potential impacts on end use customer equipment and performance

Forecast Explanations:

Labor - Base YR Rec

The forecasting method developed for this cost workpaper is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program . The costs incurred in 2025 are representative of the staffing levels that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency .

Non-Labor - Base YR Rec

The forecasting method developed for this cost category is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program . The costs incurred in 2025 are representative of the non-labor activities that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the non-labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency .

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.003 - RENEWABLE BLENDING RESEARCH
Unit Measure: FTEs

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	155	162	162	162	162	162	162
Non-Labor	0	0	0	0	131	131	131	131	131	131	131
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**286**	**293**	**293**	**293**	**293**	**293**	**293**
FTE	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	0	0	0	0	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.003 - RENEWABLE BLENDING RESEARCH
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	155	155	155	155	155	155	7	7	7	7	7	7	162	162	162	162	162	162
NLbr	131	131	131	131	131	131	0	0	0	0	0	0	131	131	131	131	131	131
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**286**	**286**	**286**	**286**	**286**	**286**	**7**	**7**	**7**	**7**	**7**	**7**	**293**	**293**	**293**	**293**	**293**	**293**
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 (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2027	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**7**	**0**	**0**	**7**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.003 - RENEWABLE BLENDING RESEARCH
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2029	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2030	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2031	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**7**	**0**	**0**	**7**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.003 - RENEWABLE BLENDING RESEARCH
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	0	131
Non-Labor	0	0	0	0	131
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**263**
FTE	0.0	0.0	0.0	0.0	0.8
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	0	0	0	0	1
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	0	131
Non-Labor	0	0	0	0	131
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**263**
FTE	0.0	0.0	0.0	0.0	0.8
Units	0	0	0	0	1
Vacation & Sick (Nominal $)					
Labor	0	0	0	0	23

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.003 - RENEWABLE BLENDING RESEARCH
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**23**
FTE	0.0	0.0	0.0	0.0	0.2
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	155
Non-Labor	0	0	0	0	131
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**286**
FTE	0.0	0.0	0.0	0.0	1.0
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.003 - RENEWABLE BLENDING RESEARCH
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

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

Explanation: Update to unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.003 - RENEWABLE BLENDING RESEARCH
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN019.004 - CUSTOMER SOLUTIONS RD&D

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub	2. ENGINEERING PROGRAM AND TRAINING
Workpaper:	2EN019.004 - CUSTOMER SOLUTIONS RD&D
Unit Measure:	FTEs

Activity Description:

This workpaper supports employee-related management and training activities such as compliance, safety, leadership development, and general supplies that are not directly attributable to the RD&D Program (balanced). The Customer Solutions RD&D costs support the development of technologies and programs that provide customers with alternative options to decarbonize their energy usage.

Forecast Explanations:

Labor - Base YR Rec

The forecasting method developed for this cost workpaper is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program. The costs incurred in 2025 are representative of the staffing levels that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency.

Non-Labor - Base YR Rec

The forecasting method developed for this cost category is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program. The costs incurred in 2025 are representative of the non-labor activities that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the non-labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity. This unit

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.004 - CUSTOMER SOLUTIONS RD&D
Unit Measure: FTEs

of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	23	-5	-5	-5	-5	-5	-5	-5
Non-Labor	6	16	10	5	12	12	12	12	12	12	12
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**6**	**16**	**10**	**29**	**6**	**7**	**7**	**7**	**7**	**7**	**7**
FTE	0.0	0.0	0.0	0.3	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.004 - CUSTOMER SOLUTIONS RD&D
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	-5	-5	-5	-5	-5	-5	0	0	0	0	0	0	-5	-5	-5	-5	-5	-5
NLbr	12	12	12	12	12	12	0	0	0	0	0	0	12	12	12	12	12	12
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**7**	**7**	**7**	**7**	**7**	**7**	**0**	**0**	**0**	**0**	**0**	**0**	**7**	**7**	**7**	**7**	**7**	**7**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.004 - CUSTOMER SOLUTIONS RD&D
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	0	0	0	19	122
Non-Labor	5	15	10	5	12
NSE	0	0	0	0	0
Total	**5**	**15**	**10**	**24**	**134**
FTE	0.0	0.0	0.0	0.3	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	-127
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-127**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	19	-5
Non-Labor	5	15	10	5	12
NSE	0	0	0	0	0
Total	**5**	**15**	**10**	**24**	**7**
FTE	0.0	0.0	0.0	0.3	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	3	-1

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.004 - CUSTOMER SOLUTIONS RD&D
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**3**	**-1**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	1	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
Total	**1**	**1**	**0**	**1**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	0	0	0	23	-5
Non-Labor	6	16	10	5	12
NSE	0	0	0	0	0
Total	**6**	**16**	**10**	**29**	**6**
FTE	0.0	0.0	0.0	0.3	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.004 - CUSTOMER SOLUTIONS RD&D
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-127
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**-127**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	-127	0	0	0.0	0	1-Sided Adj

Explanation: Adjustments to move costs from GRC to Non-GRC from FG9200002200 and cost element 6110270.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.004 - CUSTOMER SOLUTIONS RD&D
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**-127**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN019.005 - LOW CARBON RESOURCES RD&D

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.005 - LOW CARBON RESOURCES RD&D
Unit Measure: FTEs

Activity Description:

This workpaper supports employee related management and training activities such as compliance, safety, leadership development, and general supplies that are not directly attributable to the RD&D Program (balanced). The Low Carbon RD& D costs support efforts to advance renewable and low carbon fuels that help meet the State's decarbonization goals . This team works with technologies that can make renewable natural gas more affordable while also improving safety in production operations .

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

The forecasting method developed for this cost category is the base year. This method is considered most appropriate because 2025 reflects the current level of activity and staffing necessary to operate the program . The costs incurred in 2025 are representative of the non-labor activities that are expected to continue in support of the Gas RD&D program. As such, the Base Year forecast is expected to meet future funding requirements and will provide the non-labor resources needed to support changes in regulations, increase of safety activities or development of new processes and procedures to improve safety and system reliability and to improve operational efficiency .

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non labor expenses that directly support each FTE's work activity . This unit of measure provides transparency, comparability, and alignment between the cost of labor resources and the non labor investments necessary to sustain their productivity.

Note: Totals may include rounding differences .

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub	2. ENGINEERING PROGRAM AND TRAINING
Workpaper:	2EN019.005 - LOW CARBON RESOURCES RD&D
Unit Measure:	FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	10	12	9	2	5	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**10**	**12**	**9**	**2**	**5**	**5**	**5**	**5**	**5**	**5**	**5**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.005 - LOW CARBON RESOURCES RD&D
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	5	5	5	5	5	5	0	0	0	0	0	0	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**5**	**5**	**5**	**5**	**5**	**5**	**0**	**0**	**0**	**0**	**0**	**0**	**5**	**5**	**5**	**5**	**5**	**5**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.005 - LOW CARBON RESOURCES RD&D
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	8	11	8	2	5
NSE	0	0	0	0	0
Total	**8**	**11**	**8**	**2**	**5**
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	8	11	8	2	5
NSE	0	0	0	0	0
Total	**8**	**11**	**8**	**2**	**5**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.005 - LOW CARBON RESOURCES RD&D
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	0	0
Non-Labor	2	1	0	0	0
NSE	0	0	0	0	0
Total	**2**	**1**	**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	10	12	9	2	5
NSE	0	0	0	0	0
Total	**10**	**12**	**9**	**2**	**5**
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.005 - LOW CARBON RESOURCES RD&D
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

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

Explanation: Adjustment to units of measure from equipment to FTEs.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 2. ENGINEERING PROGRAM AND TRAINING
Workpaper: 2EN019.005 - LOW CARBON RESOURCES RD&D
Unit Measure: FTEs

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub	3. RD&D PROGRAM
Workpaper:	2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)
Unit Measure:	No feasible units

Activity Description:

The RD&D Program costs include labor and non-labor expenses for the development, implementation and execution of research projects and for administering the program. In compliance with Public Utilities Code § 740.1 and CPUC's direction in D.19-09-051 and subsequent resolutions, SoCalGas's Research, Development & Demonstration Program (RD&D) Program supports advancing the research, development, and demonstration of technologies that can provide ratepayer benefits, enhanced safety, reliability and affordability. SoCalGas is uniquely positioned to conduct research since it operates transmission, distribution and storage infrastructure encompassing transport, storage, and end use. RD&D projects could range from early-stage concepts and bench-scale evaluations to pre-commercial demonstrations. The RD&D Program strives to align with State climate, air quality, and energy reliability objectives, which are complementary to SoCalGas's mission to provide safe, reliable, and affordable energy.

Forecast Explanations:

Labor - 5-YR Average

The forecast method developed for the RD&D Program is the five-year average. It is reasonable to base the forecast method on the average trend of costs incurred over five years.The five-year average also mitigates impacts caused by annual changes due to delays in the approval of the RD&D Program's Research Plan, which resulted in low spending years as no new RD&D projects could be executed. This was especially significant in base year 2025, when the RD&D Program was unable to initiate or fund any new projects the entire year due to regulatory delays in the approval of the 2024 and 2025 Research Plans. This also causes the 2028 requested funding to appear as incremental compared to the 2025 base year. However, the 2028 requested funding is lower than the authorized funding levels in the prior GRC cycle and also includes costs related to the integration of SB1371 RD&D Program into the RD&D Program.

Non-Labor - 5-YR Average

The forecast method developed for the RD&D Program is the five-year average. It is reasonable to base the forecast method on the average trend of costs incurred over five years. The five-year average also mitigates impacts caused by annual changes due to delays in the approval of RD&D Program's Research Plan, which resulted in low spending years as no new RD&D projects could be executed. This was especially significant in base year 2025, when the RD&D Program was unable to initiate or fund any new projects the entire year due to regulatory delays in the approval of the 2024 and 2025 Research Plans. This also causes the 2028 requested funding to appear as incremental compared to the 2025 base year. However, the 2028 requested funding is lower than the authorized funding levels in the prior GRC cycle and also includes costs related to the

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 3. RD&D PROGRAM
Workpaper: 2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)
Unit Measure: No feasible units

integration of SB1371 RD&D Program into the RD&D Program.

NSE - 5-YR Average

NSE is not applicable to this workgroup.

Units - 5-YR Average

The Program delivers long-term benefits to ratepayers including those in ESJ communities by enhancing safety, reliability, operational performance, affordability, and environmental outcomes. Guided by its core values of Science, Synergy, and Equity, the RD&D Program advances technologies that align with SoCalGas's mission to provide safe , reliable, and affordable energy. Due to the broad scope of activities within this category, identifying a single, uniform unit of measurement is not feasible.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,453	2,599	2,726	2,928	2,931	2,852	2,852	2,846	2,845	2,844	2,844
Non-Labor	19,256	13,630	6,752	9,534	3,488	10,532	10,532	10,532	10,532	10,532	10,532
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**21,709**	**16,229**	**9,477**	**12,462**	**6,419**	**13,384**	**13,384**	**13,378**	**13,377**	**13,376**	**13,376**
FTE	17.3	19.4	19.6	19.9	20.0	19.2	19.2	19.2	19.2	19.2	19.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)
Unit Measure: No feasible units

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	2,727	2,727	2,727	2,727	2,727	2,727	125	125	119	118	117	117	2,852	2,852	2,846	2,845	2,844	2,844
NLbr	10,532	10,532	10,532	10,532	10,532	10,532	0	0	0	0	0	0	10,532	10,532	10,532	10,532	10,532	10,532
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**13,259**	**13,259**	**13,259**	**13,259**	**13,259**	**13,259**	**125**	**125**	**119**	**118**	**117**	**117**	**13,384**	**13,384**	**13,378**	**13,377**	**13,376**	**13,376**
FTE	19.2	19.2	19.2	19.2	19.2	19.2	0.0	0.0	0.0	0.0	0.0	0.0	19.2	19.2	19.2	19.2	19.2	19.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2026	125	0	0	125	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**125**	**0**	**0**	**125**	**0.0**	0	
2027	125	0	0	125	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**125**	**0**	**0**	**125**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)
Unit Measure: No feasible units

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2028	119	0	0	119	0.0	0	1-Sided 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	**119**	**0**	**0**	**119**	**0.0**	0	
2029	118	0	0	118	0.0	0	1-Sided 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**	**0.0**	0	
2030	117	0	0	117	0.0	0	1-Sided 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	**117**	**0**	**0**	**117**	**0.0**	0	
2031	117	0	0	117	0.0	0	1-Sided 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	**117**	**0**	**0**	**117**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,794	1,984	2,178	2,418	2,491
Non-Labor	15,929	12,631	6,429	9,274	3,488
NSE	0	0	0	0	0
Total	**17,723**	**14,615**	**8,607**	**11,692**	**5,979**
FTE	14.6	16.4	16.8	16.9	16.8
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	1,794	1,984	2,178	2,418	2,491
Non-Labor	15,929	12,631	6,429	9,274	3,488
NSE	0	0	0	0	0
Total	**17,723**	**14,615**	**8,607**	**11,692**	**5,979**
FTE	14.6	16.4	16.8	16.9	16.8
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	317	335	346	388	440

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)
Unit Measure: No feasible units

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	**317**	**335**	**346**	**388**	**440**
FTE	2.7	3.0	2.8	3.0	3.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	342	279	202	122	0
Non-Labor	3,327	999	323	259	0
NSE	0	0	0	0	0
Total	**3,670**	**1,278**	**525**	**381**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,453	2,599	2,726	2,928	2,931
Non-Labor	19,256	13,630	6,752	9,534	3,488
NSE	0	0	0	0	0
Total	**21,709**	**16,229**	**9,477**	**12,462**	**6,419**
FTE	17.3	19.4	19.6	19.9	20.0
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.000 - RESEARCH DEVELOPMENT & DEMONSTRATION PROGRAM (BALANCED)
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	The Program delivers long-term benefits to ratepayers including those in ESJ communities by enhancing safety, reliability, operational performance, affordability, and environmental outcomes. Guided by its core values of Science, Synergy, and Equity, the RD&D Program advances technologies that align with SoCalGas's mission to provide safe , reliable, and affordable energy. Due to the broad scope of activities within this category, identifying a single, uniform unit of measurement is not feasible.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Update to unit of measure.					
2025 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2EN021.001 - SB1371 RD&D (BALANCED)

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub	3. RD&D PROGRAM
Workpaper:	2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure:	No feasible units

Activity Description:

As directed under Resolution G-3605, this Program will be integrated into the existing RD&D program under EN021.000. As part of this consolidated framework, this subprogram's costs support complementing and expanding research, development, demonstration, and adoption of technologies that reduce environmental impacts, enhance system and public safety, support community well-being, and conserve energy. Aligned with CPUC policies and California's climate, air quality, safety, affordability, and reliability goals, this subprogram prioritizes solutions that deliver long-term value to ratepayers, particularly those in ESJ communities, in accordance with Public Utilities Code § 740.1.

Forecast Explanations:

Labor - 5-YR Average

The forecast method developed for this cost category is a five-year average. The forecast was developed using a five-year average methodology to reflect the level of labor for future spending based on historical trend. Historical activity levels and related support functions are expected to continue moving forward. As such, the five-year average forecast is expected to meet future funding requirements and provide the labor resources needed to support changes in regulations and the continuation of leakage abatement activities while remaining cost- effective. Similar to the RD&D Program, this cost category experienced delays due to regulatory approval , which resulted in lower spending years. This was especially significant in the base year, when delays limited the ability to initiate projects. As a result, the forecasted amounts may appear incremental when compared to the base year.

Non-Labor - 5-YR Average

The forecast method developed for this cost category is a five-year average. The forecast was developed using a five-year average methodology to reflect the level of non-labor for future spending based on historical trend. Historical activity levels and related support functions are expected to continue moving forward. As such, the five-year average forecast is expected to meet future funding requirements and provide the labor resources needed to support changes in regulations and the continuation of leakage abatement activities while remaining cost- effective. Similar to the RD&D Program, this cost category experienced delays due to regulatory approval , which resulted in lower spending years. This was especially significant in the base year, when delays limited the ability to initiate projects. As a result, the forecasted amounts may appear incremental when compared to the base year.

NSE - 5-YR Average

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub 3. RD&D PROGRAM
Workpaper: 2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure: No feasible units

NSE is not applicable to this workgroup.

Units - 5-YR Average

As directed under Resolution G-3605, this Program will be integrated into the existing RD&D program under EN021.000. As part of this consolidated framework, this Program contributes research that complements and expands the capabilities established under the existing RD&D Program's core values of Science, Synergy, and Equity. Given the varied nature of the research now unified under the expanded Program, identifying a single, uniform unit of measurement is not feasible.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,195	1,487	1,491	1,762	1,106	1,473	1,472	1,469	1,328	1,328	1,327
Non-Labor	2,275	4,070	1,863	4,285	740	2,647	2,647	2,647	3,540	3,540	3,540
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**3,470**	**5,557**	**3,355**	**6,047**	**1,846**	**4,120**	**4,119**	**4,116**	**4,868**	**4,868**	**4,867**
FTE	9.5	11.3	11.6	13.2	8.3	10.8	10.8	10.8	9.8	9.8	9.8
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,408	1,408	1,408	1,408	1,408	1,408	65	64	61	-80	-80	-81	1,473	1,472	1,469	1,328	1,328	1,327
NLbr	2,647	2,647	2,647	2,647	2,647	2,647	0	0	0	893	893	893	2,647	2,647	2,647	3,540	3,540	3,540
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**4,055**	**4,055**	**4,055**	**4,055**	**4,055**	**4,055**	**65**	**64**	**61**	**813**	**813**	**812**	**4,120**	**4,119**	**4,116**	**4,868**	**4,868**	**4,867**
FTE	10.8	10.8	10.8	10.8	10.8	10.8	0.0	0.0	0.0	-1.0	-1.0	-1.0	10.8	10.8	10.8	9.8	9.8	9.8
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2026	65	0	0	65	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**65**	**0**	**0**	**65**	**0.0**	0	
2027	64	0	0	64	0.0	0	1-Sided 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	**64**	**0**	**0**	**64**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure: No feasible units

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2028	61	0	0	61	0.0	0	1-Sided 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	**61**	**0**	**0**	**61**	**0.0**	0	
2029	-135	893	0	758	-1.0	0	1-Sided Adj
Explanation:	Incremental cost to align with emerging RD&D						
2029	55	0	0	55	0.0	0	1-Sided 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	**-80**	**893**	**0**	**813**	**-1.0**	0	
2030	-135	893	0	758	-1.0	0	1-Sided Adj
Explanation:	Incremental cost to align with emerging RD&D						
2030	55	0	0	55	0.0	0	1-Sided 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	**-80**	**893**	**0**	**813**	**-1.0**	0	
2031	-135	893	0	758	-1.0	0	1-Sided Adj
Explanation:	Incremental cost to align with emerging RD&D						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure: No feasible units

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2031	54	0	0	54	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**-81**	**893**	**0**	**812**	**-1.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	874	1,136	1,192	1,455	0
Non-Labor	1,882	3,772	1,774	4,168	0
NSE	0	0	0	0	0
Total	**2,756**	**4,907**	**2,966**	**5,623**	**0**
FTE	8.0	9.6	9.9	11.2	0.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	940
Non-Labor	0	0	0	0	740
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**1,680**
FTE	0.0	0.0	0.0	0.0	7.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	874	1,136	1,192	1,455	940
Non-Labor	1,882	3,772	1,774	4,168	740
NSE	0	0	0	0	0
Total	**2,756**	**4,907**	**2,966**	**5,623**	**1,680**
FTE	8.0	9.6	9.9	11.2	7.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	154	192	189	234	166

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure: No feasible units

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	**154**	**192**	**189**	**234**	**166**
FTE	1.5	1.7	1.7	2.0	1.3
Units	0	0	0	0	0
Escalation to 2025$					
Labor	167	160	111	73	0
Non-Labor	393	298	89	117	0
NSE	0	0	0	0	0
Total	**560**	**458**	**200**	**190**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,195	1,487	1,491	1,762	1,106
Non-Labor	2,275	4,070	1,863	4,285	740
NSE	0	0	0	0	0
Total	**3,470**	**5,557**	**3,355**	**6,047**	**1,846**
FTE	9.5	11.3	11.6	13.2	8.3
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	940
Non-Labor	0	0	0	0	740
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**1,680**
FTE	0.0	0.0	0.0	0.0	7.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

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

Explanation: Adjustments to update units of measure.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: D. ADAPTATION & INNOVATION PROGRAMS
Category-Sub: 3. RD&D PROGRAM
Workpaper: 2EN021.001 - SB1371 RD&D (BALANCED)
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	940	740	0	7.0	0	CCTR Transf From 2200-2011.000

Explanation: Transfer of RD&D dollars from ESP workpaper 2EN008.000 to 2EN021.001

2025 Total	**940**	**740**	**0**	**7.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY

Witness: Amy Kitson

Summary of Shared Services Workpapers:

In 2025 $ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. GAS ENGINEERING	12,920	14,238	14,462	14,454	14,138	14,124	14,121
B. INFRASTRUCTURE SUPPORT PROGRAMS	3,437	3,589	3,588	3,888	3,885	3,885	3,885
C. INTEGRITY MANAGEMENT PROGRAMS	2,067	2,261	2,261	2,256	2,256	2,255	2,255
Total	**18,424**	**20,088**	**20,311**	**20,598**	**20,279**	**20,264**	**20,261**

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Cost Center: VARIOUS

Summary for Category: A. GAS ENGINEERING

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	9,793	10,630	10,878	10,857	10,854	10,850	10,847
Non-Labor	3,128	3,609	3,585	3,598	3,285	3,275	3,275
NSE	0	0	0	0	0	0	0
Total	**12,921**	**14,239**	**14,463**	**14,455**	**14,139**	**14,125**	**14,122**
FTE	69.3	72.3	74.3	74.3	74.3	74.3	74.3

Cost Centers belonging to this Category:

2200-0300.000 DIRECTOR OF GAS ENGINEERING

Labor	245	256	256	256	256	256	255
Non-Labor	349	349	349	349	349	349	349
NSE	0	0	0	0	0	0	0
Total	**594**	**605**	**605**	**605**	**605**	**605**	**604**
FTE	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

2200-0309.000 MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS

Labor	2,833	3,089	3,088	3,082	3,081	3,080	3,079
Non-Labor	247	247	247	247	247	247	247
NSE	0	0	0	0	0	0	0
Total	**3,080**	**3,336**	**3,335**	**3,329**	**3,328**	**3,327**	**3,326**
FTE	20.5	21.5	21.5	21.5	21.5	21.5	21.5
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Cost Center: VARIOUS

	In 2025$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-1096.000 GAS ENGINEERING PROJECT MANAGER							
Labor	211	221	221	220	220	220	220
Non-Labor	30	30	30	30	30	30	30
NSE	0	0	0	0	0	0	0
Total	**241**	**251**	**251**	**250**	**250**	**250**	**250**
FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-0318.000 ENGINEERING DESIGN MANAGER							
Labor	156	163	163	163	163	163	163
Non-Labor	19	19	19	19	19	19	19
NSE	0	0	0	0	0	0	0
Total	**175**	**182**	**182**	**182**	**182**	**182**	**182**
FTE	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-0322.000 ENGINEERING DESIGN & MANAGEMENT							
Labor	2,403	2,639	2,638	2,633	2,632	2,631	2,631
Non-Labor	872	872	872	872	872	872	872
NSE	0	0	0	0	0	0	0
Total	**3,275**	**3,511**	**3,510**	**3,505**	**3,504**	**3,503**	**3,503**
FTE	17.8	18.8	18.8	18.8	18.8	18.8	18.8
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Cost Center: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-0026.000 ENGINEERING INFORMATION TECHNOLOGY							
Labor	675	842	842	840	840	840	839
Non-Labor	400	690	690	690	400	400	400
NSE	0	0	0	0	0	0	0
Total	**1,075**	**1,532**	**1,532**	**1,530**	**1,240**	**1,240**	**1,239**
FTE	4.3	5.3	5.3	5.3	5.3	5.3	5.3
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-0301.000 EAC - ENGINEERING ANALYSIS CENTER MANAGER							
Labor	184	192	192	192	192	192	192
Non-Labor	26	26	26	26	26	26	26
NSE	0	0	0	0	0	0	0
Total	**210**	**218**	**218**	**218**	**218**	**218**	**218**
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-1178.000 EAC- ENVIRONMENTAL AND CHEMICAL SERVICES							
Labor	1,802	1,885	1,884	1,881	1,880	1,879	1,879
Non-Labor	401	401	401	401	401	401	401
NSE	0	0	0	0	0	0	0
Total	**2,203**	**2,286**	**2,285**	**2,282**	**2,281**	**2,280**	**2,280**
FTE	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Cost Center: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-1180.000 EAC- COMPRESSOR SERVICES							
Labor	1,138	1,190	1,441	1,438	1,438	1,437	1,437
Non-Labor	767	767	767	767	767	767	767
NSE	0	0	0	0	0	0	0
Total	**1,905**	**1,957**	**2,208**	**2,205**	**2,205**	**2,204**	**2,204**
FTE	7.5	7.5	9.5	9.5	9.5	9.5	9.5
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0
2200-2248.000 SAFENET TECHNOLOGY SOLUTIONS							
Labor	146	153	153	152	152	152	152
Non-Labor	17	208	184	197	174	164	164
NSE	0	0	0	0	0	0	0
Total	**163**	**361**	**337**	**349**	**326**	**316**	**316**
FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0300.000 - DIRECTOR OF GAS ENGINEERING

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
Unit Measure: FTEs

Activity Description:

This cost category captures activities for Director of Gas Engineering (2200-0300). The expenditures associated with this role support activities such as establishing goals and vision for Gas Engineering in alignment with company objectives as well as execution, efficiency, and departmental performance. Other activities include oversight and strategic direction of engineering standards, specification, and governance for distribution, transmission, storage and related facilities to support compliance with regulatory requirements set forth by PHMSA, CPUC and other state agencies. Guidance on technical risk management for projects needed to support the natural gas system. In addition, support of regulatory proceedings, audits, and data requests requiring senior-level technical review. The Director offers technical and policy guidance to the various operating groups in Gas Engineering department for the SoCalGas and SDG&E shared services. These expenditures also reflect the expansion of several groups, where additional cost centers were created to track related expenses. The expanded areas include, but are not limited to, Analysis, Testing and Materials, Measurement, Regulation and Controls, Engineering Design and Management, and Engineering Construction Design. They also encompass new functions such as Gas Decarbonization, SafeNet Technology Solutions, and Engineering Technology and Development, all of which fall under Gas Engineering.

Forecast Explanations:

Labor - Base YR Rec

The forecast was developed for this cost category for labor using a base year methodology. This methodology reflects similar expense requirements to those of 2025 for this workpaper group to provide support to the activities described above.

Non-Labor - Base YR Rec

The forecast was developed for this cost category for non-labor using a base year methodology. This methodology reflects similar expense requirements to those of 2025 for this workpaper group to provide support to the activities described above.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and measurable representation of labor

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
Unit Measure: FTEs

resources associated with the Operating & Maintenance (O&M) costs presented. Using FTEs enables a consistent and transparent method for the workforce in this cost center.
By standardizing labor measurement through FTEs, the workpaper accurately reflects the staffing requirements needed to carry out strategic leadership and oversight of the specialized functions in Gas Engineering and enables alignment between resource levels and the engineering activities essential to safe, reliable, efficient, and compliant system operations.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	323	528	502	464	245	256	256	256	256	256	255
Non-Labor	276	182	289	196	349	349	349	349	349	349	349
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**598**	**710**	**790**	**660**	**594**	**605**	**605**	**605**	**605**	**605**	**604**
FTE	1.9	3.5	3.2	2.9	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
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.	245	349	0	594	1.1	0
Total Incurred	**245**	**349**	**0**	**594**	**1.1**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	256	349	0	605	1.1	0
Total Incurred	**256**	**349**	**0**	**605**	**1.1**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	256	349	0	605	1.1	0
Total Incurred	**256**	**349**	**0**	**605**	**1.1**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	256	349	0	605	1.1	0
Total Incurred	**256**	**349**	**0**	**605**	**1.1**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
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.	256	349	0	605	1.1	0
Total Incurred	**256**	**349**	**0**	**605**	**1.1**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	256	349	0	605	1.1	0
Total Incurred	**256**	**349**	**0**	**605**	**1.1**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	255	349	0	604	1.1	0
Total Incurred	**255**	**349**	**0**	**604**	**1.1**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	1. DIRECTOR OF GAS ENGINEERING
Cost Center:	2200-0300.000 - DIRECTOR OF GAS ENGINEERING
Unit Measure:	FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Ratio allocation for shared services and expenditures are based on miles of pipe in each utility.

Cost Center Allocation Percentage for 2026

Ratio allocation for shared services and expenditures are based on miles of pipe in each utility.

Cost Center Allocation Percentage for 2027

Ratio allocation for shared services and expenditures are based on miles of pipe in each utility.

Cost Center Allocation Percentage for 2028

Ratio allocation for shared services and expenditures are based on miles of pipe in each utility.

Cost Center Allocation Percentage for 2029

Ratio allocation for shared services and expenditures are based on miles of pipe in each utility.

Cost Center Allocation Percentage for 2030

Ratio allocation for shared services and expenditures are based on miles of pipe in each utility.

Cost Center Allocation Percentage for 2031

Ratio allocation for shared services and expenditures are based on miles of pipe in each utility.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
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	245	245	245	245	245	245	11	11	11	11	11	10	256	256	256	256	256	255
NLbr	349	349	349	349	349	349	0	0	0	0	0	0	349	349	349	349	349	349
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**594**	**594**	**594**	**594**	**594**	**594**	**11**	**11**	**11**	**11**	**11**	**10**	**605**	**605**	**605**	**605**	**605**	**604**
FTE	1.1	1.1	1.1	1.1	1.1	1.1	0.0	0.0	0.0	0.0	0.0	0.0	1.1	1.1	1.1	1.1	1.1	1.1
Units	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	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**11**	**0**	**0**	**11**	**0.0**	0	
2027	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**11**	**0**	**0**	**11**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
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	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**11**	**0**	**0**	**11**	**0.0**	0	
2029	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**11**	**0**	**0**	**11**	**0.0**	0	
2030	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**11**	**0**	**0**	**11**	**0.0**	0	
2031	10	0	0	10	0.0	0	1-Sided 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	**10**	**0**	**0**	**10**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	235	407	406	386	208
Non-Labor	236	164	270	190	349
NSE	0	0	0	0	0
Total	**471**	**571**	**676**	**576**	**557**
FTE	1.6	2.9	2.7	2.5	0.9
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	235	407	406	386	208
Non-Labor	236	164	270	190	349
NSE	0	0	0	0	0
Total	**471**	**571**	**676**	**576**	**557**
FTE	1.6	2.9	2.7	2.5	0.9
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	41	69	64	62	37

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
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	**41**	**69**	**64**	**62**	**37**
FTE	0.3	0.6	0.5	0.4	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	46	52	32	15	0
Non-Labor	40	18	18	6	0
NSE	0	0	0	0	0
Total	**86**	**69**	**50**	**22**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	323	528	502	464	245
Non-Labor	276	182	289	196	349
NSE	0	0	0	0	0
Total	**598**	**710**	**790**	**660**	**594**
FTE	1.9	3.5	3.2	2.9	1.1
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 1. DIRECTOR OF GAS ENGINEERING
Cost Center: 2200-0300.000 - DIRECTOR OF GAS ENGINEERING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center:	2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
Unit Measure:	FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and shared services related to Measurement and Regulation and Control. Measurement, Regulation & Control includes the following groups: Measurement & Design, Field Support, Measurement Technology, Measurement, and Metrology. Together, these groups provide engineering standards and design, commissioning and field support, and policy oversight for gas measurement, regulation, automation, and control systems. They support meter performance, data integrity, compliance, and quality assurance; test and select metering technologies; and maintain measurement standards to ensure accurate, consistent monitoring, reporting, and equipment recertification across pipeline, compressor, storage, distribution, and customer service operations.

Forecast Explanations:

Labor - Base YR Rec

The base year method was selected. The nature of work performed under this organization has proven to be consistent over time. Current activity levels and support functions are expected to continue moving forward. The additional funding request is driven by the need for one incremental FTE to backfill a retired Senior Engineering position, vacated in 2024, and responsible for validating billing accuracy, evaluating measurement technologies, and approving new measurement devices including residential ultrasonic meters.

Non-Labor - Base YR Rec

The base year method was selected as the foundation for future non-labor expense requirements. The nature of work performed under this organization has proven to be consistent over time. Current activity levels and support functions are expected to continue moving forward.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and measurable representation of labor resources associated with the Operating & Maintenance (O&M) costs presented. Using FTEs enables a consistent and transparent method for the workforce in this cost center.
By standardizing labor measurement through FTEs, the workpaper accurately reflects the staffing requirements needed to carry out activities

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
Unit Measure: FTEs

within Measurement Regulation and Control.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,990	3,313	2,762	2,481	2,833	3,089	3,088	3,082	3,081	3,080	3,079
Non-Labor	294	337	296	455	247	247	247	247	247	247	247
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**4,284**	**3,651**	**3,058**	**2,935**	**3,080**	**3,336**	**3,335**	**3,329**	**3,328**	**3,327**	**3,326**
FTE	29.7	26.7	21.7	18.9	20.5	21.5	21.5	21.5	21.5	21.5	21.5
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
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.	2,833	247	0	3,080	20.5	0
Total Incurred	**2,833**	**247**	**0**	**3,080**	**20.5**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,969	247	0	3,216	20.5	0
Total Incurred	**3,089**	**247**	**0**	**3,336**	**21.5**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,968	247	0	3,215	20.5	0
Total Incurred	**3,088**	**247**	**0**	**3,335**	**21.5**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,962	247	0	3,209	20.5	0
Total Incurred	**3,082**	**247**	**0**	**3,329**	**21.5**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,961	247	0	3,208	20.5	0
Total Incurred	**3,081**	**247**	**0**	**3,328**	**21.5**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,960	247	0	3,207	20.5	0
Total Incurred	**3,080**	**247**	**0**	**3,327**	**21.5**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,959	247	0	3,206	20.5	0
Total Incurred	**3,079**	**247**	**0**	**3,326**	**21.5**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters.

Cost Center Allocation Percentage for 2026

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters.

Cost Center Allocation Percentage for 2027

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters.

Cost Center Allocation Percentage for 2028

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters.

Cost Center Allocation Percentage for 2029

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters.

Cost Center Allocation Percentage for 2030

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters.

Cost Center Allocation Percentage for 2031

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
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	2,833	2,833	2,833	2,833	2,833	2,833	256	255	249	248	247	246	3,089	3,088	3,082	3,081	3,080	3,079
NLbr	247	247	247	247	247	247	0	0	0	0	0	0	247	247	247	247	247	247
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,080**	**3,080**	**3,080**	**3,080**	**3,080**	**3,080**	**256**	**255**	**249**	**248**	**247**	**246**	**3,336**	**3,335**	**3,329**	**3,328**	**3,327**	**3,326**
FTE	20.5	20.5	20.5	20.5	20.5	20.5	1.0	1.0	1.0	1.0	1.0	1.0	21.5	21.5	21.5	21.5	21.5	21.5
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Measurement Technology related projects.						
2026	136	0	0	136	0.0	0	1-Sided 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	**256**	**0**	**0**	**256**	**1.0**	0	
2027	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Measurement Technology related projects.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
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	135	0	0	135	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**255**	**0**	**0**	**255**	**1.0**	0	
2028	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Measurement Technology related projects.						
2028	129	0	0	129	0.0	0	1-Sided 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	**249**	**0**	**0**	**249**	**1.0**	0	
2029	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Measurement Technology related projects.						
2029	128	0	0	128	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**248**	**0**	**0**	**248**	**1.0**	0	
2030	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Measurement Technology related projects.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
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	127	0	0	127	0.0	0	1-Sided 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	**247**	**0**	**0**	**247**	**1.0**	0	
2031	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Measurement Technology related projects.						
2031	126	0	0	126	0.0	0	1-Sided 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	**246**	**0**	**0**	**246**	**1.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	2,906	2,557	2,237	2,071	2,407
Non-Labor	252	304	278	440	247
NSE	0	0	0	0	0
Total	**3,157**	**2,861**	**2,515**	**2,511**	**2,654**
FTE	25.1	22.7	18.6	16.1	17.2
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	-4	-4	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**-4**	**-4**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	2,906	2,557	2,233	2,067	2,407
Non-Labor	252	304	278	440	247
NSE	0	0	0	0	0
Total	**3,157**	**2,861**	**2,511**	**2,507**	**2,654**
FTE	25.0	22.6	18.6	16.1	17.2
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	513	432	355	332	425

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
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	**513**	**432**	**355**	**332**	**425**
FTE	4.7	4.1	3.1	2.8	3.3
Units	0	0	0	0	0
Escalation to 2025$					
Labor	572	324	174	82	0
Non-Labor	42	33	19	15	0
NSE	0	0	0	0	0
Total	**614**	**357**	**192**	**97**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	3,990	3,313	2,762	2,481	2,833
Non-Labor	294	337	296	455	247
NSE	0	0	0	0	0
Total	**4,284**	**3,651**	**3,058**	**2,935**	**3,080**
FTE	29.7	26.7	21.7	18.9	20.5
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023	-4	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2023 Total	**-4**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 2. MEAS REG & CONTRL & SPECIAL PROJECTS
Cost Center: 2200-0309.000 - MEASUREMENT REGULATION & CONTROL MANAGER & SPECIAL PROJECTS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-4	0	0	0.0	0	1-Sided Adj
Explanation:	Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.					
2024 Total	**-4**	**0**	**0**	**0.0**	0	
2025 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-1096.000 - GAS ENGINEERING PROJECT MANAGER

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	3. GAS ENGINEERING PROJECT MANAGER
Cost Center:	2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure:	FTEs

Activity Description:

This workpaper includes labor and non-labor expenditures and captures activities performed by Project Engineering. Project Engineering receives project requests; manages, monitors, and implements engineering governance; and provides professional engineering oversight of project execution from initiation to close-out.

Project Engineering serves as the central point of contact for Gas Engineering's subject matter experts (SME) and verifies timely coordination, reporting, integration and execution of engineering deliverables that support safe, reliable and efficient design. The department applies engineering governance with company SMEs and the engineering oversight function to maintain effective management controls . Project Engineering manages technical interfaces among internal disciplines and engineering suppliers. It promotes consistent design assumptions and data, monitors quality, proposals, and enforces company requirements with supplier partners.

Project Engineering activities include compiling technical requirements, assembling engineering criteria, engineering cost validation support, cost tracking, integrating SME inputs, and verifying that all analyses, drawings, specifications, and calculations meet established company standards. The department aligns with Gas Engineering's vision to support safe , reliable, and efficient designs through structured engineering governance and timely technical execution. Project Engineering provides support to a variety of project types, including but not limited to specialty projects, compressor modernization, andl Gas Transmission and Storage infrastructure projects .

Forecast Explanations:

Labor - Base YR Rec

The forecast was developed for this cost category using a Base Year methodology . This method is most appropriate because the group was formed in 2021 and has been developed over several years to reach its intended operating maturity, with 2025 best reflecting forward-looking activities. The base year forecast is expected to meet future funding requirements and will provide the labor resources needed to support responding to changes in regulations, increases in safety activities, or the development of new processes and procedures to improve safety.

Non-Labor - Base YR Rec

The forecast was developed for this cost category using a Base Year methodology . This method is most appropriate because the group was formed in 2021 and has been developed over several years to reach its intended operating maturity, with 2025 best reflecting forward-looking

Note: Totals may include rounding differences .

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

activities. The base year forecast is expected to meet future funding requirements and will provide the non-labor resources needed to support responding to changes in regulations, increases in safety activities, or the development of new processes and procedures to improve safety.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non-labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non-labor expenses that directly support each FTE's work activity. This unit of measure enables transparency, comparability, and alignment between the cost of labor resources and the non-labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	132	265	140	122	211	221	221	220	220	220	220
Non-Labor	12	244	182	212	30	30	30	30	30	30	30
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**144**	**509**	**322**	**334**	**241**	**251**	**251**	**250**	**250**	**250**	**250**
FTE	0.7	2.1	1.1	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	211	30	0	241	1.0	0
Total Incurred	**211**	**30**	**0**	**241**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	221	30	0	251	1.0	0
Total Incurred	**221**	**30**	**0**	**251**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	221	30	0	251	1.0	0
Total Incurred	**221**	**30**	**0**	**251**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	220	30	0	250	1.0	0
Total Incurred	**220**	**30**	**0**	**250**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	220	30	0	250	1.0	0
Total Incurred	**220**	**30**	**0**	**250**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	220	30	0	250	1.0	0
Total Incurred	**220**	**30**	**0**	**250**	**1.0**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	220	30	0	250	1.0	0
Total Incurred	**220**	**30**	**0**	**250**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	3. GAS ENGINEERING PROJECT MANAGER
Cost Center:	2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure:	FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2026

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2027

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2028

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2029

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2030

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	3. GAS ENGINEERING PROJECT MANAGER
Cost Center:	2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2031

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	211	211	211	211	211	211	10	10	9	9	9	9	221	221	220	220	220	220
NLbr	30	30	30	30	30	30	0	0	0	0	0	0	30	30	30	30	30	30
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**241**	**241**	**241**	**241**	**241**	**241**	**10**	**10**	**9**	**9**	**9**	**9**	**251**	**251**	**250**	**250**	**250**	**250**
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	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	10	0	0	10	0.0	0	1-Sided 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	**10**	**0**	**0**	**10**	**0.0**	0	
2027	10	0	0	10	0.0	0	1-Sided 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	**10**	**0**	**0**	**10**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	96	204	113	102	179
Non-Labor	11	220	170	205	-156
NSE	0	0	0	0	0
Total	**106**	**425**	**284**	**306**	**23**
FTE	0.6	1.7	0.9	0.7	0.8
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	186
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**186**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	96	204	113	102	179
Non-Labor	11	220	170	205	30
NSE	0	0	0	0	0
Total	**106**	**425**	**284**	**306**	**209**
FTE	0.6	1.8	0.9	0.8	0.8
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	17	35	18	16	32

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**17**	**35**	**18**	**16**	**32**
FTE	0.1	0.3	0.2	0.1	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	19	26	9	4	0
Non-Labor	2	24	11	7	0
NSE	0	0	0	0	0
Total	**21**	**50**	**20**	**11**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	132	265	140	122	211
Non-Labor	12	244	182	212	30
NSE	0	0	0	0	0
Total	**144**	**509**	**322**	**334**	**241**
FTE	0.7	2.1	1.1	0.9	1.0
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	186
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**186**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	186	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 3. GAS ENGINEERING PROJECT MANAGER
Cost Center: 2200-1096.000 - GAS ENGINEERING PROJECT MANAGER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	This adjustment reflects the movement of specific costs that were previously recorded under Refundable categories into the Base business budget.					
2025 Total	**0**	**186**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0318.000 - ENGINEERING DESIGN MANAGER

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	4. ENGINEERING DESIGN MANAGER
Cost Center:	2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure:	FTEs

Activity Description:

This cost center provides strategic leadership, administrative governance, and comprehensive oversight for a broad portfolio of engineering disciplines and functions- including Design Drafting, Design Closeout & QA/QC, Pipeline Design & Engineering, Gas Process Engineering, Mechanical Engineering, Electrical Engineering and Design, Engineering Information Technology, Civil/Structural Engineering & Hazard Mitigation, and Gas System Engineering. This group is working to advance more intelligent, data-driven engineering practices, performance management, and visionary implementation of new AWS cloud-based IT architecture are key for Engineering Design success.

Forecast Explanations:

Labor - Base YR Rec

The forecasting method developed for this cost category utilizes the base year. This method is most appropriate because this is an established group requiring the same level of ongoing support. The base year forecast is expected to meet future funding requirements and will provide the labor resources needed to support the activities performed by this group.

Non-Labor - Base YR Rec

Base year was chosen as the foundation for future non-labor expsense requirements. This method is most appropriate because this is an established group requiring the same level of ongoing support. Current activity levels and support functions are expected to continue and include data-driven engineering practices performance management, and visionary implementation of new AWS cloud-based IT architecture. Base year serves as the best indication of the ongoing requirements for this organization and is expected to meet future funding requirements.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and measurable representation of labor resources associated with the Operating & Maintenance (O&M) costs presented. Using FTEs enables a consistent and transparent method for the workforce in this cost center.
By standardizing labor measurement through FTEs, the workpaper accurately reflects the staffing requirements needed to carry out strategic

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

leadership and oversight of the specialized functions in Engineering Design and enables alignment between resource levels and the engineering activities essential to safe, reliable, efficient, and compliant system operations.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	111	98	100	91	156	163	163	163	163	163	163
Non-Labor	7	69	12	29	19	19	19	19	19	19	19
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**117**	**167**	**112**	**119**	**175**	**182**	**182**	**182**	**182**	**182**	**182**
FTE	0.8	0.7	0.8	0.7	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	156	19	0	175	1.2	0
Total Incurred	**156**	**19**	**0**	**175**	**1.2**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	163	19	0	182	1.2	0
Total Incurred	**163**	**19**	**0**	**182**	**1.2**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	163	19	0	182	1.2	0
Total Incurred	**163**	**19**	**0**	**182**	**1.2**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	163	19	0	182	1.2	0
Total Incurred	**163**	**19**	**0**	**182**	**1.2**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	163	19	0	182	1.2	0
Total Incurred	**163**	**19**	**0**	**182**	**1.2**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	163	19	0	182	1.2	0
Total Incurred	**163**	**19**	**0**	**182**	**1.2**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	163	19	0	182	1.2	0
Total Incurred	**163**	**19**	**0**	**182**	**1.2**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe applied to the estimated salary of one manager and one admin associate productive time charged to this cost center minus V&S.

Cost Center Allocation Percentage for 2026

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe applied to the estimated salary of one manager and one admin associate productive time charged to this cost center minus V&S.

Cost Center Allocation Percentage for 2027

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe applied to the estimated salary of one manager and one admin associate productive time charged to this cost center minus V&S.

Cost Center Allocation Percentage for 2028

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe applied to the estimated salary of one manager and one admin associate productive time charged to this cost center minus V&S.

Cost Center Allocation Percentage for 2029

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe applied to the estimated salary of one manager and one admin associate productive time charged to this cost center minus V&S.

Cost Center Allocation Percentage for 2030

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe applied to the estimated salary of one manager and one admin associate productive time charged to this cost center minus V&S.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	4. ENGINEERING DESIGN MANAGER
Cost Center:	2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2031

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe applied to the estimated salary of one manager and one admin associate productive time charged to this cost center minus V&S.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	156	156	156	156	156	156	7	7	7	7	7	7	163	163	163	163	163	163
NLbr	19	19	19	19	19	19	0	0	0	0	0	0	19	19	19	19	19	19
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**175**	**175**	**175**	**175**	**175**	**175**	**7**	**7**	**7**	**7**	**7**	**7**	**182**	**182**	**182**	**182**	**182**	**182**
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	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	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2027	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**7**	**0**	**0**	**7**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2029	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2030	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**7**	**0**	**0**	**7**	**0.0**	0	
2031	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**7**	**0**	**0**	**7**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	81	76	81	76	133
Non-Labor	6	62	11	28	19
NSE	0	0	0	0	0
Total	**86**	**138**	**92**	**103**	**152**
FTE	0.7	0.6	0.7	0.7	1.0
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	81	76	81	76	133
Non-Labor	6	62	11	28	19
NSE	0	0	0	0	0
Total	**86**	**138**	**92**	**103**	**152**
FTE	0.7	0.6	0.7	0.6	1.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	14	13	13	12	23

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**14**	**13**	**13**	**12**	**23**
FTE	0.1	0.1	0.1	0.1	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	16	10	6	3	0
Non-Labor	1	7	1	1	0
NSE	0	0	0	0	0
Total	**17**	**16**	**7**	**4**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	111	98	100	91	156
Non-Labor	7	69	12	29	19
NSE	0	0	0	0	0
Total	**117**	**167**	**112**	**119**	**175**
FTE	0.8	0.7	0.8	0.7	1.2
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 4. ENGINEERING DESIGN MANAGER
Cost Center: 2200-0318.000 - ENGINEERING DESIGN MANAGER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	5. ENGINEERING DESIGN & MANAGEMENT
Cost Center:	2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure:	FTEs

Activity Description:

The Engineering Design Management group brings together multiple engineering disciplines including Pipeline Design, Design Drafting, Civil/Structural and Hazard Mitigation, Gas System Engineering, and Materials/Plastic Systems—to provide policies, standards, and technical oversight supporting SoCalGas and SDG&E. The group ensures designs are safe, reliable, and compliant through engineering analysis, system modeling, drafting standards, and material qualification, while supporting pipeline operations, hazard mitigation, emergency response, regulatory interpretation, and technology deployment. Together, these teams deliver end-to-end engineering governance, from design and materials testing to system modeling, geohazard evaluation, and continuous improvement of design quality and operational resilience.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category for labor is the base year method. This method is most appropriate because it will provide the current and future labor expense requirements. Current activity levels and support functions are expected to continue moving forward. One incremental FTE is requested (2200-1179) to support the increased volume of steel pipe failure samples requiring technical subject matter expert oversight for laboratory analysis. Gas Transmission Safety Rule (GTSR) Program is now fully implemented, further increasing the number of samples that must be received, managed, and tracked through the material verification process. The combined impact of these initiatives has significantly increased both the volume and complexity of work performed by this group, thereby compounding existing resource demands. The requested FTE is necessary to support timely analysis, regulatory compliance, and data integrity while supporting ongoing safety and reliability commitments.

Non-Labor - Base YR Rec

The forecast method developed for this cost category for non-labor is the base year method. This method is most appropriate because it will provide the current and future non-labor expense requirements. Current activity levels and support functions are expected to continue moving forward.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure: FTEs

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non-labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non-labor expenses that directly support each FTE's work activity. This unit of measure enables transparency, comparability, and alignment between the cost of labor resources and the non-labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	2,991	2,734	2,200	2,052	2,403	2,639	2,638	2,633	2,632	2,631	2,631
Non-Labor	5,261	4,257	1,330	1,949	872	872	872	872	872	872	872
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**8,251**	**6,990**	**3,531**	**4,001**	**3,276**	**3,511**	**3,510**	**3,505**	**3,504**	**3,503**	**3,503**
FTE	24.0	23.1	17.7	15.9	17.8	18.8	18.8	18.8	18.8	18.8	18.8
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,403	872	0	3,275	17.8	0
Total Incurred	**2,403**	**872**	**0**	**3,275**	**17.8**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,519	872	0	3,391	17.8	0
Total Incurred	**2,639**	**872**	**0**	**3,511**	**18.8**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,518	872	0	3,390	17.8	0
Total Incurred	**2,638**	**872**	**0**	**3,510**	**18.8**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,513	872	0	3,385	17.8	0
Total Incurred	**2,633**	**872**	**0**	**3,505**	**18.8**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,512	872	0	3,384	17.8	0
Total Incurred	**2,632**	**872**	**0**	**3,504**	**18.8**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,511	872	0	3,383	17.8	0
Total Incurred	**2,631**	**872**	**0**	**3,503**	**18.8**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	120	0	0	120	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,511	872	0	3,383	17.8	0
Total Incurred	**2,631**	**872**	**0**	**3,503**	**18.8**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	5. ENGINEERING DESIGN & MANAGEMENT
Cost Center:	2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure:	FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe.

Cost Center Allocation Percentage for 2026

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe.

Cost Center Allocation Percentage for 2027

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe.

Cost Center Allocation Percentage for 2028

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe.

Cost Center Allocation Percentage for 2029

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe.

Cost Center Allocation Percentage for 2030

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe.

Cost Center Allocation Percentage for 2031

Allocation is based on the ratio of SDG&E gas miles to SoCalGas miles of pipe.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & 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	2,403	2,403	2,403	2,403	2,403	2,403	236	235	230	229	228	228	2,639	2,638	2,633	2,632	2,631	2,631
NLbr	872	872	872	872	872	872	0	0	0	0	0	0	872	872	872	872	872	872
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**3,276**	**3,276**	**3,276**	**3,276**	**3,276**	**3,276**	**236**	**235**	**230**	**229**	**228**	**228**	**3,512**	**3,511**	**3,506**	**3,505**	**3,504**	**3,504**
FTE	17.8	17.8	17.8	17.8	17.8	17.8	1.0	1.0	1.0	1.0	1.0	1.0	18.8	18.8	18.8	18.8	18.8	18.8
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Pipeline Design and Gas Standards projects.						
2026	116	0	0	116	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**236**	**0**	**0**	**236**	**1.0**	0	
2027	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Pipeline Design and Gas Standards projects.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	115	0	0	115	0.0	0	1-Sided 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	**235**	**0**	**0**	**235**	**1.0**	0	
2028	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Pipeline Design and Gas Standards projects.						
2028	110	0	0	110	0.0	0	1-Sided 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	**230**	**0**	**0**	**230**	**1.0**	0	
2029	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Pipeline Design and Gas Standards projects.						
2029	109	0	0	109	0.0	0	1-Sided 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	**229**	**0**	**0**	**229**	**1.0**	0	
2030	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Pipeline Design and Gas Standards projects.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	108	0	0	108	0.0	0	1-Sided 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	**228**	**0**	**0**	**228**	**1.0**	0	
2031	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Incremental FTE at $120K annually to support Pipeline Design and Gas Standards projects.						
2031	108	0	0	108	0.0	0	1-Sided 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	**228**	**0**	**0**	**228**	**1.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,705	1,646	1,356	1,328	1,627
Non-Labor	4,053	3,447	994	1,681	787
NSE	0	0	0	0	0
Total	**5,758**	**5,093**	**2,350**	**3,009**	**2,414**
FTE	15.4	15.0	11.1	10.3	11.7
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	473	464	423	382	415
Non-Labor	454	392	253	204	85
NSE	0	0	0	0	0
Total	**927**	**857**	**676**	**586**	**500**
FTE	4.7	4.5	4.0	3.2	3.3
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	2,178	2,110	1,779	1,710	2,042
Non-Labor	4,507	3,840	1,247	1,885	872
NSE	0	0	0	0	0
Total	**6,685**	**5,950**	**3,026**	**3,595**	**2,915**
FTE	20.2	19.5	15.1	13.5	15.0
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	384	356	283	274	361

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & 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	**384**	**356**	**283**	**274**	**361**
FTE	3.8	3.6	2.6	2.4	2.8
Units	0	0	0	0	0
Escalation to 2025$					
Labor	429	268	138	68	0
Non-Labor	754	417	84	64	0
NSE	0	0	0	0	0
Total	**1,182**	**684**	**222**	**132**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	2,991	2,734	2,200	2,052	2,403
Non-Labor	5,261	4,257	1,330	1,949	872
NSE	0	0	0	0	0
Total	**8,251**	**6,990**	**3,531**	**4,001**	**3,276**
FTE	24.0	23.1	17.7	15.9	17.8
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	473	464	423	382	415
Non-Labor	454	392	253	204	85
NSE	0	0	0	0	0
Total	**927**	**857**	**676**	**586**	**500**
FTE	4.7	4.5	4.0	3.2	3.3
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	473	454	0	4.7	0	CCTR Transf From 2200-1179.000
Explanation:	Transfer cost from Non-Shared Service to Utility Shared Service based on ratio of miles of pipe ~87.22% SCG & ~12.78 SDG&E					
2021 Total	**473**	**454**	**0**	**4.7**	0	
2022	464	392	0	4.5	0	CCTR Transf From 2200-1179.000
Explanation:	Transfer cost from Non-Shared Service to Utility Shared Service based on ratio of miles of pipe ~87.22% SCG & ~12.78 SDG&E					
2022 Total	**464**	**392**	**0**	**4.5**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 5. ENGINEERING DESIGN & MANAGEMENT
Cost Center: 2200-0322.000 - ENGINEERING DESIGN & MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	423	253	0	4.0	0	CCTR Transf From 2200-1179.000
Explanation:	Transfer cost from Non-Shared Service to Utility Shared Service based on ratio of miles of pipe ~87.22% SCG & ~12.78 SDG&E					
2023 Total	**423**	**253**	**0**	**4.0**	0	
2024	382	204	0	3.2	0	CCTR Transf From 2200-1179.000
Explanation:	Transfer cost from Non-Shared Service to Utility Shared Service based on ratio of miles of pipe ~87.22% SCG & ~12.78 SDG&E					
2024 Total	**382**	**204**	**0**	**3.2**	0	
2025	415	86	0	3.3	0	CCTR Transf From 2200-1179.000
Explanation:	Transfer cost from Non-Shared Service to Utility Shared Service based on ratio of miles of pipe 87.22% SCG & 12.78 SDG&E.					
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation:	This adjustment reflects the movement of specific costs that were previously recorded under Refundable categories into the Base business budget.					
2025 Total	**415**	**85**	**0**	**3.3**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center:	2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure:	FTEs

Activity Description:

The Engineering Construction Design group integrates Gas Process, Mechanical, Electrical, Instrumentation and Controls (I&C), and Engineering Information Technology to provide engineering standards, policies, and technical oversight supporting Distribution, Transmission, and Storage operations. The group ensures designs are safe, reliable, efficient, and compliant by managing gas standards, supporting regulatory updates, and providing day-to-day operational guidance. Its teams deliver design, selection, installation, and O&M support for gas processing systems, mechanical and electrical infrastructure, control and monitoring systems, and safety programs, while EIT enables modern, data-centric design through intelligent P&IDs, 3D modeling, integrated databases, workflows, and training to improve design quality, consistency, and system performance.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category for labor is the Base Year method . This method is most appropriate because activities and staffing levels have increased in volume. The labor-related cost increase reflects the request for an additional FTE to provide specialized engineering and technical expertise required to sustain and support evolving workload demands.

Non-Labor - Base YR Rec

The forecast method selected for this non-labor cost category is the Base Year method. The incremental non-labor costs are primarily associated with the company's migration from CITRIX-based virtual desktop environments to a modern, AWS-enabled cloud infrastructure. This transition introduces additional expenses related to cloud platform licensing and ongoing maintenance, system configuration and integration, field deployment and commissioning activities, enhanced data management and visualization capabilities, and coordination across multiple engineering and IT disciplines.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure: FTEs

labor and non-labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non-labor expenses—such as tools, technology, materials, and cloud services—that directly support each FTE's work activity. This unit of measure enables transparency, comparability, and alignment between the cost of labor resources and the non-labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,466	1,428	957	677	675	842	842	840	840	840	839
Non-Labor	1,268	1,311	562	401	400	690	690	690	400	400	400
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,735**	**2,739**	**1,519**	**1,078**	**1,075**	**1,532**	**1,532**	**1,530**	**1,240**	**1,240**	**1,239**
FTE	10.0	10.5	8.0	5.2	4.3	5.3	5.3	5.3	5.3	5.3	5.3
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
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.	675	400	0	1,075	4.3	0
Total Incurred	**675**	**400**	**0**	**1,075**	**4.3**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	290	0	420	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	712	400	0	1,112	4.3	0
Total Incurred	**842**	**690**	**0**	**1,532**	**5.3**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	290	0	420	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	712	400	0	1,112	4.3	0
Total Incurred	**842**	**690**	**0**	**1,532**	**5.3**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	290	0	420	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	710	400	0	1,110	4.3	0
Total Incurred	**840**	**690**	**0**	**1,530**	**5.3**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	0	0	130	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	710	400	0	1,110	4.3	0
Total Incurred	**840**	**400**	**0**	**1,240**	**5.3**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	0	0	130	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	710	400	0	1,110	4.3	0
Total Incurred	**840**	**400**	**0**	**1,240**	**5.3**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	0	0	130	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	709	400	0	1,109	4.3	0
Total Incurred	**839**	**400**	**0**	**1,239**	**5.3**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center:	2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure:	FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2026

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2027

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2028

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2029

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Cost Center Allocation Percentage for 2030

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center:	2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2031

Ratio of a calculated Horsepower (HP) allocation of services and expenditures between SDG&E and SoCalGas are based on an analysis of the compressor and engine Horsepower (HP) at each utility.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
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	675	675	675	675	675	675	167	167	165	165	165	164	842	842	840	840	840	839
NLbr	400	400	400	400	400	400	290	290	290	0	0	0	690	690	690	400	400	400
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,075**	**1,075**	**1,075**	**1,075**	**1,075**	**1,075**	**457**	**457**	**455**	**165**	**165**	**164**	**1,532**	**1,532**	**1,530**	**1,240**	**1,240**	**1,239**
FTE	4.3	4.3	4.3	4.3	4.3	4.3	1.0	1.0	1.0	1.0	1.0	1.0	5.3	5.3	5.3	5.3	5.3	5.3
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	130	290	0	420	1.0	0	1-Sided Adj
Explanation:	Incremental labor at $130K to support valve management activities within I&C. Incremental non-labor cost for data and software fee related to AWS Cloud Infrastructure at $290K annually.						
2026	37	0	0	37	0.0	0	1-Sided 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	**167**	**290**	**0**	**457**	**1.0**	0	
2027	130	290	0	420	1.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Incremental labor at $130K to support valve management activities within I&C. Incremental non-labor cost for data and software fee related to AWS Cloud Infrastructure at $290K annually.						
2027	37	0	0	37	0.0	0	1-Sided 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**	**290**	**0**	**457**	**1.0**	0	
2028	130	290	0	420	1.0	0	1-Sided Adj
Explanation:	Incremental labor at $130K to support valve management activities within I&C. Incremental non-labor cost for data and software fee related to AWS Cloud Infrastructure at $290K annually.						
2028	35	0	0	35	0.0	0	1-Sided 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	**165**	**290**	**0**	**455**	**1.0**	0	
2029	130	0	0	130	1.0	0	1-Sided Adj
Explanation:	Incremental labor at $130K to support valve management activities within I&C.						
2029	35	0	0	35	0.0	0	1-Sided 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
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	**165**	**0**	**0**	**165**	**1.0**	0	
2030	130	0	0	130	1.0	0	1-Sided Adj
Explanation:	Incremental labor at $130K to support valve management activities within I&C.						
2030	35	0	0	35	0.0	0	1-Sided 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	**165**	**0**	**0**	**165**	**1.0**	0	
2031	130	0	0	130	1.0	0	1-Sided Adj
Explanation:	Incremental labor at $130K to support valve management activities within I&C.						
2031	34	0	0	34	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**164**	**0**	**0**	**164**	**1.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,068	1,102	774	564	574
Non-Labor	1,087	1,186	527	388	320
NSE	0	0	0	0	0
Total	**2,154**	**2,288**	**1,301**	**952**	**894**
FTE	8.4	8.9	6.9	4.4	3.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	-4	0	0	81
NSE	0	0	0	0	0
Total	**0**	**-4**	**0**	**0**	**81**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	1,068	1,102	774	564	574
Non-Labor	1,087	1,182	527	388	400
NSE	0	0	0	0	0
Total	**2,154**	**2,284**	**1,301**	**952**	**974**
FTE	8.4	8.9	6.9	4.4	3.6
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	188	186	123	91	101

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
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	**188**	**186**	**123**	**91**	**101**
FTE	1.6	1.6	1.1	0.8	0.7
Units	0	0	0	0	0
Escalation to 2025$					
Labor	210	140	60	22	0
Non-Labor	182	128	35	13	0
NSE	0	0	0	0	0
Total	**392**	**268**	**96**	**35**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,466	1,428	957	677	675
Non-Labor	1,268	1,311	562	401	400
NSE	0	0	0	0	0
Total	**2,735**	**2,739**	**1,519**	**1,078**	**1,075**
FTE	10.0	10.5	8.0	5.2	4.3
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	-0.087
Non-Labor	0	-4	0	0	81
NSE	0	0	0	0	0
Total	**0**	**-4**	**0**	**0**	**81**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022	0	-4	0	0.0	0	1-Sided Adj

Explanation: Exclusion of costs associated for Research Development and Demonstration (RD&D) for SDG&E. No RD&D work forecasted for SDG&E.

2022 Total	**0**	**-4**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 6. ENGINEERING INFORMATION TECHNOLOGY
Cost Center: 2200-0026.000 - ENGINEERING INFORMATION TECHNOLOGY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	81	0	0.0	0	1-Sided Adj

Explanation: This adjustment reflects the movement of specific costs that were previously recorded under Refundable categories into the Base business budget.

2025 Total	**0**	**81**	**0**	**0.0**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

Activity Description:

The Engineering Analysis Center (EAC) Manager group supports the Company's broader category of Analysis, Testing, and Materials, which includes shared services necessary to maintain system safety, reliability, and regulatory compliance for both SoCalGas and SDG&E. These shared functions include gas quality policy, gas analysis, odorization management, material and coating testing and evaluation, and transmission compressors and engines performance monitoring and air quality compliance testing. These functions are critical to providing a safe environment and reduced risk to employees, contractors, customers, the public, and operating the natural gas system in an environmentally responsible manner.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for labor in this cost category is a Base Year method . This method is most appropriate because it reflects the future labor costs required to successfully provide oversight. The cost drivers supporting the forecast for the EAC Manager are expected to continue in support of the activities that provide the foundational compliance framework for SoCalGas and SDG&E to support various initiatives and maintain safety.

Non-Labor - Base YR Rec

The forecast method developed for non-labor for this cost category is a Base Year method . This method is most appropriate because it reflects the future non-labor costs required to successfully provide oversight. The cost drivers supporting the forecast for the EAC Manager are expected to continue in support of the activities that provide the foundational compliance framework for SoCalGas and SDG&E to support various initiatives and maintain safety.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and measurable representation of labor resources associated with the Operating & Maintenance (O&M) costs presented. Using FTEs enables a consistent and transparent method for

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

the workforce in this cost center.
By standardizing labor measurement through FTEs, the workpaper accurately reflects the staffing requirements needed to carry out strategic leadership and oversight of the specialized functions and enables alignment between resource levels and the engineering activities essential to safe, reliable, efficient, and compliant system operations.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	157	124	155	159	184	192	192	192	192	192	192
Non-Labor	1	8	8	10	26	26	26	26	26	26	26
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**159**	**132**	**164**	**169**	**210**	**218**	**218**	**218**	**218**	**218**	**218**
FTE	0.8	0.6	0.8	0.7	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	184	26	0	210	0.9	0
Total Incurred	**184**	**26**	**0**	**210**	**0.9**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	192	26	0	218	0.9	0
Total Incurred	**192**	**26**	**0**	**218**	**0.9**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	192	26	0	218	0.9	0
Total Incurred	**192**	**26**	**0**	**218**	**0.9**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	192	26	0	218	0.9	0
Total Incurred	**192**	**26**	**0**	**218**	**0.9**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	192	26	0	218	0.9	0
Total Incurred	**192**	**26**	**0**	**218**	**0.9**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	192	26	0	218	0.9	0
Total Incurred	**192**	**26**	**0**	**218**	**0.9**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	192	26	0	218	0.9	0
Total Incurred	**192**	**26**	**0**	**218**	**0.9**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2026

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2027

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2028

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2029

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	7. ANALYSIS TESTING AND MATERIALS
Cost Center:	2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2030

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2031

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	184	184	184	184	184	184	8	8	8	8	8	8	192	192	192	192	192	192
NLbr	26	26	26	26	26	26	0	0	0	0	0	0	26	26	26	26	26	26
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**210**	**210**	**210**	**210**	**210**	**210**	**8**	**8**	**8**	**8**	**8**	**8**	**218**	**218**	**218**	**218**	**218**	**218**
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	0.9	0.9	0.9	0.9
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**8**	**0**	**0**	**8**	**0.0**	0	
2027	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**8**	**0**	**0**	**8**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**8**	**0**	**0**	**8**	**0.0**	0	
2029	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**8**	**0**	**0**	**8**	**0.0**	0	
2030	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**8**	**0**	**0**	**8**	**0.0**	0	
2031	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**8**	**0**	**0**	**8**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	115	96	126	133	156
Non-Labor	1	7	8	10	26
NSE	0	0	0	0	0
Total	**116**	**103**	**133**	**142**	**183**
FTE	0.7	0.6	0.7	0.7	0.8
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	115	96	126	133	156
Non-Labor	1	7	8	10	26
NSE	0	0	0	0	0
Total	**116**	**103**	**133**	**142**	**183**
FTE	0.7	0.5	0.7	0.6	0.8
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	20	16	20	21	28

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**20**	**16**	**20**	**21**	**28**
FTE	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	23	12	10	5	0
Non-Labor	0	1	1	0	0
NSE	0	0	0	0	0
Total	**23**	**13**	**10**	**6**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	157	124	155	159	184
Non-Labor	1	8	8	10	26
NSE	0	0	0	0	0
Total	**159**	**132**	**164**	**169**	**210**
FTE	0.8	0.6	0.8	0.7	0.9
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-0301.000 - EAC - ENGINEERING ANALYSIS CENTER MANAGER
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	7. ANALYSIS TESTING AND MATERIALS
Cost Center:	2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure:	FTEs

Activity Description:

The activities provided in this workpaper include labor and non-labor expenses and shared services functions provided by the Engineering Analysis Center Chemical and Environmental Services section. The Engineering Analysis Center Chemical and Environmental Services section provides environmental, gas operation, and British Thermal Unit (BTU) measurement related analytical services to the operation and customer services organizations and activities include: Polychlorinated biphenyl (PCB) analysis and sample management, hazardous material, gas quality policy and operating procedures, gas composition, odorization management and test development, gas line odor seasoning management and training, gas quality testing, BTU measurement, fugitive and leakage gas identification and verification. This group also performs chemical analyses and inquiries related to gas odorization fade following pipeline replacement activities following natural disasters, such as mudslides and wildfires which had a great impact on the company's service territory. In addition, the Environmental and Chemical Services team, in collaboration with the Integrity and Operations teams, initiated the development of baseline processes to identify and document underground storage well chemical inventories in compliance with CalGEM SB 463 requirements. Initial efforts to establish the necessary processes and procedures began in 2025 and are expected to evolve into field-facing support activities in 2026 and beyond.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost activity is Base Year method . This method is most appropriate because it reflects anticipated labor expense requirements for work performed by the Engineering Analysis Center Environmental and Chemical Services . Activity has been increasing in volume and complexity to support growth of Renewable Natural Gas (RNG) projects, gas analysis, environmental requirements, and leak investigations. Gas Engineering Analysis Center Chemical section anticipates cost to continue to remain steady and the method will provide the labor resources needed to support changes in regulations , increase of safety activities or development of new processes and procedures to improve safety. Given the recent regulation changes including CPUC Tariff Rule 45, the base year is still reflective of cost moving forward as it includes cost for the increase in activity mentioned in activity description. Labor costs fund the team’s ability to conduct comprehensive incident evaluations, advance regulatory compliance initiatives, and implement policies under enterprise assurance programs.
No incremental funding is being requested for labor beyond base.

Non-Labor - Base YR Rec

The forecast method developed for this cost activity is Base Year method . This method is most appropriate because it reflects anticipated labor

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	7. ANALYSIS TESTING AND MATERIALS
Cost Center:	2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure:	FTEs

expense requirements for work performed by the Engineering Analysis Center Environmental and Chemical Services . Activity has been increasing in volume and complexity to support growth of Renewable Natural Gas (RNG) projects, gas analysis, environmental requirements, and leak investigations. Gas Engineering Analysis Center Chemical section anticipates cost to continue to remain steady and the method will provide the non-labor resources needed to support changes in regulations , increase of safety activities or development of new processes and procedures to improve safety. Given the recent regulation changes including CPUC Tariff Rule 45, the base year is still reflective of cost moving forward as it includes cost for the increase in activity mentioned in activity description. Non- labor costs fund the team's ability to conduct comprehensive incident evaluations, advance regulatory compliance initiatives, and implement policies under enterprise assurance programs.
No incremental funding is being requested for non-labor beyond base.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non-labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non- labor expenses that directly support each FTE's work activity. This unit of measure enables transparency, comparability, and alignment between the cost of labor resources and the non-labor investments necessary to sustain their productivity.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,843	2,008	1,973	1,973	1,802	1,885	1,884	1,881	1,880	1,879	1,879
Non-Labor	730	741	628	407	401	401	401	401	401	401	401
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**2,574**	**2,749**	**2,601**	**2,379**	**2,203**	**2,286**	**2,285**	**2,282**	**2,281**	**2,280**	**2,280**
FTE	14.3	16.0	15.5	15.4	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,802	401	0	2,203	14.0	0
Total Incurred	**1,802**	**401**	**0**	**2,203**	**14.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	1,885	401	0	2,286	14.0	0
Total Incurred	**1,885**	**401**	**0**	**2,286**	**14.0**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	1,884	401	0	2,285	14.0	0
Total Incurred	**1,884**	**401**	**0**	**2,285**	**14.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	1,881	401	0	2,282	14.0	0
Total Incurred	**1,881**	**401**	**0**	**2,282**	**14.0**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,880	401	0	2,281	14.0	0
Total Incurred	**1,880**	**401**	**0**	**2,281**	**14.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,879	401	0	2,280	14.0	0
Total Incurred	**1,879**	**401**	**0**	**2,280**	**14.0**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	1,879	401	0	2,280	14.0	0
Total Incurred	**1,879**	**401**	**0**	**2,280**	**14.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub:	7. ANALYSIS TESTING AND MATERIALS
Cost Center:	2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure:	FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2026

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2027

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2028

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2029

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

Cost Center Allocation Percentage for 2030

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2031

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,802	1,802	1,802	1,802	1,802	1,802	83	82	79	78	77	77	1,885	1,884	1,881	1,880	1,879	1,879
NLbr	401	401	401	401	401	401	0	0	0	0	0	0	401	401	401	401	401	401
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**2,203**	**2,203**	**2,203**	**2,203**	**2,203**	**2,203**	**83**	**82**	**79**	**78**	**77**	**77**	**2,286**	**2,285**	**2,282**	**2,281**	**2,280**	**2,280**
FTE	14.0	14.0	14.0	14.0	14.0	14.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0	14.0	14.0	14.0	14.0	14.0
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	83	0	0	83	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**83**	**0**	**0**	**83**	**0.0**	0	
2027	82	0	0	82	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**82**	**0**	**0**	**82**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	79	0	0	79	0.0	0	1-Sided 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	**79**	**0**	**0**	**79**	**0.0**	0	
2029	78	0	0	78	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**78**	**0**	**0**	**78**	**0.0**	0	
2030	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.						
2030 Total	**77**	**0**	**0**	**77**	**0.0**	0	
2031	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.						
2031 Total	**77**	**0**	**0**	**77**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,342	1,550	1,595	1,644	1,531
Non-Labor	626	668	589	393	401
NSE	0	0	0	0	0
Total	**1,968**	**2,218**	**2,184**	**2,037**	**1,932**
FTE	12.0	13.5	13.3	13.1	11.8
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	1,342	1,550	1,595	1,644	1,531
Non-Labor	626	668	589	393	401
NSE	0	0	0	0	0
Total	**1,968**	**2,218**	**2,184**	**2,037**	**1,932**
FTE	12.0	13.5	13.3	13.1	11.8
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	237	262	253	264	271

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**237**	**262**	**253**	**264**	**271**
FTE	2.3	2.5	2.2	2.3	2.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	264	197	124	65	0
Non-Labor	105	73	40	13	0
NSE	0	0	0	0	0
Total	**369**	**269**	**164**	**78**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,843	2,008	1,973	1,973	1,802
Non-Labor	730	741	628	407	401
NSE	0	0	0	0	0
Total	**2,574**	**2,749**	**2,601**	**2,379**	**2,203**
FTE	14.3	16.0	15.5	15.4	14.0
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1178.000 - EAC- ENVIRONMENTAL AND CHEMICAL SERVICES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-1180.000 - EAC- COMPRESSOR SERVICES

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	7. ANALYSIS TESTING AND MATERIALS
Cost Center:	2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure:	FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities of shared services in Engineering Analysis Center (EAC) Compressor Services. The Engineering Analysis Center (EAC) Compressor Services section manages operational performance and emissions compliance testing for compressors, engines, turbines, and other emissions-producing equipment, and provides technical support for compliance assurance monitoring and permitting. The team supports field maintenance, repair, and operations activities by developing and advising on policies, procedures, and strategies on the safe reliable operation of compressors, engines, and turbines. They also support tuning and troubleshooting of emissions control systems and perform compressor performance monitoring and vibration analysis to resolve operational issues and prevent catastrophic failures. As the EAC Compressor Services group continues to provide essential technical expertise supporting the safe, reliable, and environmentally compliant operation of engines, compressors, and turbines across the SoCalGas and SDG&E service territories, the workload and complexity of required activities have increased. The increase is primarily driven by Air District's command-and-control retrofits, aging hardware, New Source Review (NSR), and CARB) Oil &Gas Green House Gas (GHG) measurement requirements.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for labor in this cost category is a Base Year method . The increase in labor and non-labor costs are primarily driven by Air Districts' command-and-control retrofits, aging hardware, New Source Review (NSR), and CARB Oil &Gas Green House Gas (GHG) measurement requirements. To meet these demands, the addition of two FTEs is necessary: one dedicated to in-field assessments, diagnostics, and troubleshooting, and another focused-on managing, scheduling, and coordinating regulatory emissions testing across multiple facilities. Non-labor costs remain an integral component of these activities. These costs support the validation and certification of emissions testing, equipment operation, and other compliance-related work to ensure adherence to applicable environmental regulations and to maintain responsible, reliable operational performance

Non-Labor - Base YR Rec

The forecast method developed for non-labor in this cost category is a Base Year method . This method is most appropriate because it reflects the existing volume of activity and forecast adequately depicts expected costs as activities are expected to remain steady.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non-labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non-labor expenses that directly support each FTE's work activity. This unit of measure ensures transparency, comparability, and alignment between the cost of labor resources and the non-labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,131	1,193	1,017	1,101	1,138	1,190	1,441	1,438	1,438	1,437	1,437
Non-Labor	645	533	1,083	817	767	767	767	767	767	767	767
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,776**	**1,726**	**2,100**	**1,918**	**1,905**	**1,957**	**2,208**	**2,205**	**2,205**	**2,204**	**2,204**
FTE	7.3	8.2	6.9	7.4	7.5	7.5	9.5	9.5	9.5	9.5	9.5
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,138	767	0	1,905	7.5	0
Total Incurred	**1,138**	**767**	**0**	**1,905**	**7.5**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	1,190	767	0	1,957	7.5	0
Total Incurred	**1,190**	**767**	**0**	**1,957**	**7.5**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	1,441	767	0	2,208	9.5	0
Total Incurred	**1,441**	**767**	**0**	**2,208**	**9.5**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	1,438	767	0	2,205	9.5	0
Total Incurred	**1,438**	**767**	**0**	**2,205**	**9.5**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,438	767	0	2,205	9.5	0
Total Incurred	**1,438**	**767**	**0**	**2,205**	**9.5**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,437	767	0	2,204	9.5	0
Total Incurred	**1,437**	**767**	**0**	**2,204**	**9.5**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	1,437	767	0	2,204	9.5	0
Total Incurred	**1,437**	**767**	**0**	**2,204**	**9.5**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2026

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2027

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2028

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2029

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

Cost Center Allocation Percentage for 2030

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Cost Center Allocation Percentage for 2031

Labor and non-labor estimated budgeted activities are based on an average salary per hour and time spent historically. To derive the SDG&E % allocation utilize a ratio of the calculated SDG&E cost allocation to the total annual cost (labor & nonlabor expenditures less V&S). The SoCalGas allocation will be the remaining portion (1 minus SDG&E % allocation).

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 $(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,138	1,138	1,138	1,138	1,138	1,138	52	303	300	300	299	299	1,190	1,441	1,438	1,438	1,437	1,437
NLbr	767	767	767	767	767	767	0	0	0	0	0	0	767	767	767	767	767	767
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,905**	**1,905**	**1,905**	**1,905**	**1,905**	**1,905**	**52**	**303**	**300**	**300**	**299**	**299**	**1,957**	**2,208**	**2,205**	**2,205**	**2,204**	**2,204**
FTE	7.5	7.5	7.5	7.5	7.5	7.5	0.0	2.0	2.0	2.0	2.0	2.0	7.5	9.5	9.5	9.5	9.5	9.5
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	52	0	0	52	0.0	0	1-Sided 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	**52**	**0**	**0**	**52**	**0.0**	0	
2027	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental for one Source Inspector and one Technical Advisor to support ongoing compressor projects.						
2027	63	0	0	63	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**303**	**0**	**0**	**303**	**2.0**	0	
2028	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental for one Source Inspector and one Technical Advisor to support ongoing compressor projects.						
2028	60	0	0	60	0.0	0	1-Sided 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	**300**	**0**	**0**	**300**	**2.0**	0	
2029	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental for one Source Inspector and one Technical Advisor to support ongoing compressor projects.						
2029	60	0	0	60	0.0	0	1-Sided 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	**300**	**0**	**0**	**300**	**2.0**	0	
2030	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental for one Source Inspector and one Technical Advisor to support ongoing compressor projects.						
2030	59	0	0	59	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**299**	**0**	**0**	**299**	**2.0**	0	
2031	240	0	0	240	2.0	0	1-Sided Adj
Explanation:	Incremental for one Source Inspector and one Technical Advisor to support ongoing compressor projects.						
2031	59	0	0	59	0.0	0	1-Sided 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	**299**	**0**	**0**	**299**	**2.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	823	921	823	918	967
Non-Labor	553	481	1,015	790	767
NSE	0	0	0	0	0
Total	**1,376**	**1,402**	**1,838**	**1,707**	**1,734**
FTE	6.1	6.9	5.9	6.2	6.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	823	921	823	918	967
Non-Labor	553	481	1,015	790	767
NSE	0	0	0	0	0
Total	**1,376**	**1,402**	**1,838**	**1,707**	**1,734**
FTE	6.1	6.9	5.9	6.3	6.3
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	145	155	131	147	171

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**145**	**155**	**131**	**147**	**171**
FTE	1.2	1.3	1.0	1.1	1.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	162	117	64	36	0
Non-Labor	92	52	68	27	0
NSE	0	0	0	0	0
Total	**254**	**169**	**132**	**63**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	1,131	1,193	1,017	1,101	1,138
Non-Labor	645	533	1,083	817	767
NSE	0	0	0	0	0
Total	**1,776**	**1,726**	**2,100**	**1,918**	**1,905**
FTE	7.3	8.2	6.9	7.4	7.5
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 7. ANALYSIS TESTING AND MATERIALS
Cost Center: 2200-1180.000 - EAC- COMPRESSOR SERVICES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	A. GAS ENGINEERING
Category-Sub	8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center:	2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
Unit Measure:	FTEs

Activity Description:

This workpaper includes labor and non-labor expenses and activities of shared services in SafeNet Technology Solutions. This group supports the deployment of Optical Pipeline Monitoring (OPM) to support third party intrusion detection, leakage, and ground subsidence. Optical pipeline monitoring technology is identified as a RAMP control that can serve as an early warning system to mitigate the risk of pipeline damage or incidents by detecting unauthorized construction activities or encroachments. The group supports the testing of new models of remote terminal units (RTU) prior to deployment to evaluate communication protocols and validate cybersecurity protection across the pipeline system. In addition, the group reviews Automatic Shutoff Valve (ASV) configurations to support reliable performance under emergency conditions.

Forecast Explanations:

Labor - Base YR Rec

The base year method was selected because using the 2025 costs as a baseline enables consistency. As for the O&M labor cost, the most recent year's actual expenditures provide the best estimate for future expenses, as the activities listed above are expected to continue and support the safety and reliability of the pipeline system.

Non-Labor - Base YR Rec

The base year method was selected as a forecast method. The non-labor forecast required adjustment to the base forecast to reflect costs associated with the vendor service contract for OPM network monitoring subscriptions, as well as additional hardware and materials needed to support ongoing maintenance activities, recently transitioned to this group, such as power and electrical reliability components, control, instrumentation, and monitoring hardware, IT and communications equipment, and other consumable and replaceable electrical materials.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit selected for this workpaper is Full-Time Equivalent (FTE), as it provides the most accurate and consistent measure for representing both labor and non-labor Operating and Maintenance (O&M) costs. Using FTEs allows for a standardized view of the workforce effort required to administer, deliver services, and enabling a proportional allocation of non-labor expenses that directly support each FTE's work activity. This unit

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
Unit Measure: FTEs

of measure enables transparency, comparability, and alignment between the cost of labor resources and the non-labor investments necessary to sustain their productivity.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	123	141	98	263	146	153	153	152	152	152	152
Non-Labor	50	27	12	26	17	208	184	197	174	164	164
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**174**	**168**	**110**	**290**	**163**	**361**	**337**	**349**	**326**	**316**	**316**
FTE	1.0	1.0	0.8	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
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.	146	17	0	163	1.0	0
Total Incurred	**146**	**17**	**0**	**163**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	191	0	191	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	153	17	0	170	1.0	0
Total Incurred	**153**	**208**	**0**	**361**	**1.0**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	167	0	167	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	153	17	0	170	1.0	0
Total Incurred	**153**	**184**	**0**	**337**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	180	0	180	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	152	17	0	169	1.0	0
Total Incurred	**152**	**197**	**0**	**349**	**1.0**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	157	0	157	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	152	17	0	169	1.0	0
Total Incurred	**152**	**174**	**0**	**326**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	147	0	147	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	152	17	0	169	1.0	0
Total Incurred	**152**	**164**	**0**	**316**	**1.0**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	147	0	147	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	152	17	0	169	1.0	0
Total Incurred	**152**	**164**	**0**	**316**	**1.0**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters

Cost Center Allocation Percentage for 2026

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters

Cost Center Allocation Percentage for 2027

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters

Cost Center Allocation Percentage for 2028

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters

Cost Center Allocation Percentage for 2029

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters

Cost Center Allocation Percentage for 2030

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters

Cost Center Allocation Percentage for 2031

Allocations are based on the ratio calculations of SDG&E gas meters to SoCalGas gas meters

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
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	146	146	146	146	146	146	7	7	6	6	6	6	153	153	152	152	152	152
NLbr	17	17	17	17	17	17	191	167	180	157	147	147	208	184	197	174	164	164
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**163**	**163**	**163**	**163**	**163**	**163**	**198**	**174**	**186**	**163**	**153**	**153**	**361**	**337**	**349**	**326**	**316**	**316**
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	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	191	0	191	0.0	0	1-Sided Adj

Explanation: The non-labor forecast required adjustment to the base forecast to reflect costs associated with the vendor service contract for OPM network monitoring subscriptions, as well as additional hardware and materials needed to support ongoing maintenance activities, recently transitioned to this group, such as power and electrical reliability components, control, instrumentation, and monitoring hardware, IT and communications equipment, and other consumable and replaceable electrical materials.

2026	7	0	0	7	0.0	0	1-Sided Adj

Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

2026 Total	**7**	**191**	**0**	**198**	**0.0**	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
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	0	167	0	167	0.0	0	1-Sided Adj
Explanation:	The non-labor forecast required adjustment to the base forecast to reflect costs associated with the vendor service contract for OPM network monitoring subscriptions, as well as additional hardware and materials needed to support ongoing maintenance activities, recently transitioned to this group, such as power and electrical reliability components, control, instrumentation, and monitoring hardware, IT and communications equipment, and other consumable and replaceable electrical materials.						
2027	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**7**	**167**	**0**	**174**	**0.0**	0	
2028	0	180	0	180	0.0	0	1-Sided Adj
Explanation:	The non-labor forecast required adjustment to the base forecast to reflect costs associated with the vendor service contract for OPM network monitoring subscriptions, as well as additional hardware and materials needed to support ongoing maintenance activities, recently transitioned to this group, such as power and electrical reliability components, control, instrumentation, and monitoring hardware, IT and communications equipment, and other consumable and replaceable electrical materials.						
2028	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**6**	**180**	**0**	**186**	**0.0**	0	
2029	0	157	0	157	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
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:	The non-labor forecast required adjustment to the base forecast to reflect costs associated with the vendor service contract for OPM network monitoring subscriptions, as well as additional hardware and materials needed to support ongoing maintenance activities, recently transitioned to this group, such as power and electrical reliability components, control, instrumentation, and monitoring hardware, IT and communications equipment, and other consumable and replaceable electrical materials.						
2029	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**6**	**157**	**0**	**163**	**0.0**	0	
2030	0	147	0	147	0.0	0	1-Sided Adj
Explanation:	The non-labor forecast required adjustment to the base forecast to reflect costs associated with the vendor service contract for OPM network monitoring subscriptions, as well as additional hardware and materials needed to support ongoing maintenance activities, recently transitioned to this group, such as power and electrical reliability components, control, instrumentation, and monitoring hardware, IT and communications equipment, and other consumable and replaceable electrical materials.						
2030	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**6**	**147**	**0**	**153**	**0.0**	0	
2031	0	147	0	147	0.0	0	1-Sided Adj
Explanation:	The non-labor forecast required adjustment to the base forecast to reflect costs associated with the vendor service contract for OPM network monitoring subscriptions, as well as additional hardware and materials needed to support ongoing maintenance activities, recently transitioned to this group, such as power and electrical reliability components, control, instrumentation, and monitoring hardware, IT and communications equipment, and other consumable and replaceable electrical materials.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
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	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**6**	**147**	**0**	**153**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	90	109	79	219	124
Non-Labor	43	25	12	26	17
NSE	0	0	0	0	0
Total	**133**	**134**	**90**	**245**	**142**
FTE	0.8	0.9	0.7	1.7	0.8
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	90	109	79	219	124
Non-Labor	43	25	12	26	17
NSE	0	0	0	0	0
Total	**133**	**134**	**90**	**245**	**142**
FTE	0.8	0.9	0.7	1.7	0.8
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	16	18	13	35	22

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
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	**16**	**18**	**13**	**35**	**22**
FTE	0.2	0.1	0.1	0.3	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	18	14	6	9	0
Non-Labor	7	3	1	1	0
NSE	0	0	0	0	0
Total	**25**	**16**	**7**	**10**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	123	141	98	263	146
Non-Labor	50	27	12	26	17
NSE	0	0	0	0	0
Total	**174**	**168**	**110**	**290**	**163**
FTE	1.0	1.0	0.8	2.0	1.0
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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. GAS ENGINEERING
Category-Sub: 8. SAFENET TECHNOLOGY SOLUTIONS
Cost Center: 2200-2248.000 - SAFENET TECHNOLOGY SOLUTIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Cost Center: VARIOUS

Summary for Category: B. INFRASTRUCTURE SUPPORT PROGRAMS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	3,294	3,446	3,445	3,735	3,732	3,732	3,732
Non-Labor	142	142	142	152	152	152	152
NSE	0	0	0	0	0	0	0
Total	**3,436**	**3,588**	**3,587**	**3,887**	**3,884**	**3,884**	**3,884**
FTE	24.6	24.6	24.6	26.6	26.6	26.6	26.6

Cost Centers belonging to this Category:

2200-2473.000 PIPELINE SAFETY ASSURANCE

Labor	995	1,041	1,040	1,335	1,334	1,334	1,334
Non-Labor	85	85	85	95	95	95	95
NSE	0	0	0	0	0	0	0
Total	**1,080**	**1,126**	**1,125**	**1,430**	**1,429**	**1,429**	**1,429**
FTE	7.6	7.6	7.6	9.6	9.6	9.6	9.6
Unit Measure: FTEs							
Units	8	8	8	10	10	10	10

2200-2361.000 GAS STANDARD GOVERNANCE

Labor	112	117	117	117	117	117	117
Non-Labor	1	1	1	1	1	1	1
NSE	0	0	0	0	0	0	0
Total	**113**	**118**	**118**	**118**	**118**	**118**	**118**
FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Cost Center: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-2417.000 SHARED PUBLIC AWARENESS ACTIVITIES							
Labor	203	212	212	212	212	212	212
Non-Labor	1	1	1	1	1	1	1
NSE	0	0	0	0	0	0	0
Total	**204**	**213**	**213**	**213**	**213**	**213**	**213**
FTE	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Unit Measure: FTEs							
Units	2	2	2	2	2	2	2
2200-0970.000 POLICY QA/QC & EFFECTIVENESS							
Labor	541	566	566	565	564	564	564
Non-Labor	9	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0
Total	**550**	**575**	**575**	**574**	**573**	**573**	**573**
FTE	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Unit Measure: Observations							
Units	130	130	130	130	130	130	130
2200-2023.000 FIELD TECHNOLOGIES							
Labor	77	81	81	80	80	80	80
Non-Labor	8	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0
Total	**85**	**89**	**89**	**88**	**88**	**88**	**88**
FTE	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Unit Measure: Projects							
Units	27	27	27	27	27	27	27

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Cost Center: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
2200-2345.000 GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF							
Labor	909	951	951	949	948	948	948
Non-Labor	29	29	29	29	29	29	29
NSE	0	0	0	0	0	0	0
Total	**938**	**980**	**980**	**978**	**977**	**977**	**977**
FTE	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Unit Measure: Policy Reviews							
Units	178	178	178	178	178	178	178
2200-2484.000 LEAKAGE POLICY & TECHNOLOGIES							
Labor	457	478	478	477	477	477	477
Non-Labor	9	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0
Total	**466**	**487**	**487**	**486**	**486**	**486**	**486**
FTE	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Unit Measure: Policy Reviews							
Units	106	106	106	106	106	106	106

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2473.000 - PIPELINE SAFETY ASSURANCE

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center:	2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure:	FTEs

Activity Description:

Pipeline Safety Assurance is responsible for supporting the company to meet and exceed compliance in regulatory and safety regulations . Pipeline Safety Assurance, a shared service between SDG&E and SoCalGas, acts as the intermediary to the state and federal regulatory agencies: California Public Utilities Commission (CPUC), Safety and Enforcement Division (SED), Pipeline Hazardous Materials Safety Administration (PHMSA), Underground Safety Board (USB), and sometimes the California Geological Energy Management Division (CalGEM). The Pipeline Safety Assurance team is the primary point of contact to those agencies in audits , inspections and investigations and provides the groundwork for related compliance reporting. Pipeline Safety Assurance oversees a robust compliance process that demonstrates SoCalGas' commitment to pipeline safety and shapes essential enhancements for our employees, processes, and technologies.

Forecast Explanations:

Labor - Base YR Rec

The appropriate forecast methodology for this labor cost category is base-year plus incremental . While the base year reflects the ongoing cost of current activities, additional funding is required to address expected increases in Commission Safety Enforcement Division assessments. This expanded regulatory oversight necessitates incremental staffing and resources for Pipeline Safety Assurance .

Non-Labor - Base YR Rec

The appropriate forecast methodology for this non-labor cost category is base-year plus incremental . While the base year reflects the ongoing cost of current activities, additional funding is required to address expected increases in Commission Safety Enforcement Division assessments. This expanded regulatory oversight necessitates incremental staffing and resources for Pipeline Safety Assurance .

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	956	921	963	913	995	1,041	1,040	1,335	1,334	1,334	1,334
Non-Labor	74	103	102	87	85	85	85	95	95	95	95
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**1,030**	**1,025**	**1,064**	**999**	**1,080**	**1,126**	**1,125**	**1,430**	**1,429**	**1,429**	**1,429**
FTE	7.2	7.3	7.6	7.1	7.6	7.6	7.6	9.6	9.6	9.6	9.6
Units	7	7	8	7	8	8	8	10	10	10	10

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
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.	995	85	0	1,080	7.6	8
Total Incurred	**995**	**85**	**0**	**1,080**	**7.6**	**8**
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,041	85	0	1,126	7.6	8
Total Incurred	**1,041**	**85**	**0**	**1,126**	**7.6**	8
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,040	85	0	1,125	7.6	8
Total Incurred	**1,040**	**85**	**0**	**1,125**	**7.6**	**8**
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	284	10	0	294	2.0	2
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,051	85	0	1,136	7.6	8
Total Incurred	**1,335**	**95**	**0**	**1,430**	**9.6**	10
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	284	10	0	294	2.0	2
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,050	85	0	1,135	7.6	8
Total Incurred	**1,334**	**95**	**0**	**1,429**	**9.6**	**10**
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	284	10	0	294	2.0	2
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,050	85	0	1,135	7.6	8
Total Incurred	**1,334**	**95**	**0**	**1,429**	**9.6**	10
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	284	10	0	294	2.0	2
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,050	85	0	1,135	7.6	8
Total Incurred	**1,334**	**95**	**0**	**1,429**	**9.6**	**10**
% Allocation						
Retained	80.00%	80.00%				
SEU	20.00%	20.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center:	2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure:	FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, and travel are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2026

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, and travel are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2027

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, and travel are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2028

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, and travel are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center:	2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2029

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, and travel are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2030

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, and travel are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2031

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, and travel are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
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	995	995	995	995	995	995	46	45	340	339	339	339	1,041	1,040	1,335	1,334	1,334	1,334
NLbr	85	85	85	85	85	85	0	0	10	10	10	10	85	85	95	95	95	95
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1,080**	**1,080**	**1,080**	**1,080**	**1,080**	**1,080**	**46**	**45**	**350**	**349**	**349**	**349**	**1,126**	**1,125**	**1,430**	**1,429**	**1,429**	**1,429**
FTE	7.6	7.6	7.6	7.6	7.6	7.6	0.0	0.0	2.0	2.0	2.0	2.0	7.6	7.6	9.6	9.6	9.6	9.6
Units	8	8	8	8	8	8	0	0	2	2	2	2	8	8	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	46	0	0	46	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**46**	**0**	**0**	**46**	**0.0**	0	
2027	45	0	0	45	0.0	0	1-Sided 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	**45**	**0**	**0**	**45**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
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	284	10	0	294	2.0	2	1-Sided Adj
Explanation:	Two incremental FTEs to support Pipeline Safety Assurance team in tracking and responding to CPUC SED , PHMSA and other audits. Calculation: Labor cost for specialist: 2 FTE x $142k = $284k Non-labor cost: 2 FTE x $5k = $10k for equipment						
2028	56	0	0	56	0.0	0	1-Sided 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	**340**	**10**	**0**	**350**	**2.0**	2	
2029	284	10	0	294	2.0	2	1-Sided Adj
Explanation:	Two incremental FTEs to support Pipeline Safety Assurance team in tracking and responding to CPUC SED , PHMSA and other audits. Calculation: Labor cost for specialist: 2 FTE x $142k = $284k Non-labor cost: 2 FTE x $5k = $10k for equipment						
2029	55	0	0	55	0.0	0	1-Sided 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	**339**	**10**	**0**	**349**	**2.0**	2	
2030	284	10	0	294	2.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
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:	Two incremental FTEs to support Pipeline Safety Assurance team in tracking and responding to CPUC SED , PHMSA and other audits. Calculation: Labor cost for specialist: 2 FTE x $142k = $284k Non-labor cost: 2 FTE x $5k = $10k for equipment						
2030	55	0	0	55	0.0	0	1-Sided 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	**339**	**10**	**0**	**349**	**2.0**	2	
2031	284	10	0	294	2.0	2	1-Sided Adj
Explanation:	Two incremental FTEs to support Pipeline Safety Assurance team in tracking and responding to CPUC SED , PHMSA and other audits. Calculation: Labor cost for specialist: 2 FTE x $142k = $284k Non-labor cost: 2 FTE x $5k = $10k for equipment						
2031	55	0	0	55	0.0	0	1-Sided 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	**339**	**10**	**0**	**349**	**2.0**	2	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	696	713	780	763	846
Non-Labor	63	93	95	84	85
NSE	0	0	0	0	0
Total	**760**	**806**	**876**	**847**	**931**
FTE	6.1	6.2	6.6	6.1	6.4
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	7	7	8	7	8
Recorded-Adjusted (Nominal $)					
Labor	696	713	780	763	846
Non-Labor	63	93	95	84	85
NSE	0	0	0	0	0
Total	**760**	**806**	**876**	**847**	**931**
FTE	6.1	6.2	6.6	6.1	6.4
Units	7	7	8	7	8
Vacation & Sick (Nominal $)					
Labor	123	118	122	120	149

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**123**	**118**	**122**	**120**	**149**
FTE	1.1	1.1	1.0	1.0	1.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	137	90	61	30	0
Non-Labor	11	10	6	3	0
NSE	0	0	0	0	0
Total	**148**	**100**	**67**	**33**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	956	921	963	913	995
Non-Labor	74	103	102	87	85
NSE	0	0	0	0	0
Total	**1,030**	**1,025**	**1,064**	**999**	**1,080**
FTE	7.2	7.3	7.6	7.1	7.6
Units	7	7	8	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
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	7	7	8	7	8

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-91	-6	0	-0.8	0	CCTR Transf To 2100-3942.001
Explanation:	Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.					
2021	0	0	0	0.0	7	1-Sided Adj
Explanation:	Adding unit of measure.					
2021	91	6	0	0.8	0	CCTR Transf From 2100-3942.000
Explanation:	Transfer of Pipeline Safety & Compliance costs from NSS 1EN000.001 2100-3942 to USS 2200-2473.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	7	
2022	80	12	0	0.7	0	CCTR Transf From 2100-3942.000
Explanation:	Transfer of Pipeline Safety & Compliance costs from NSS 1EN000.001 2100-3942 to USS 2200-2473.					
2022	-80	-12	0	-0.7	0	CCTR Transf To 2100-3942.001
Explanation:	Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.					
2022	0	0	0	0.0	7	1-Sided Adj
Explanation:	Adding unit of measure.					
2022 Total	**0**	**0**	**0**	**0.0**	7	
2023	101	15	0	0.9	0	CCTR Transf From 2100-3942.000
Explanation:	Transfer of Pipeline Safety & Compliance costs from NSS 1EN000.001 2100-3942 to USS 2200-2473.					
2023	-101	-15	0	-0.9	0	CCTR Transf To 2100-3942.001
Explanation:	Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.					
2023	0	0	0	0.0	8	1-Sided Adj
Explanation:	Adding unit of measure.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. EMERGENCY MANAGEMENT PIPELINE SAFETY ASSURANCE
Cost Center: 2200-2473.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	**0**	**0**	**0**	**0.0**	8	
2024	108	9	0	0.9	0	CCTR Transf From 2100-3942.000
Explanation:	Transfer of Pipeline Safety & Compliance costs from NSS 1EN000.001 2100-3942 to USS 2200-2473.					
2024	-108	-9	0	-0.9	0	CCTR Transf To 2100-3942.001
Explanation:	Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.					
2024	0	0	0	0.0	7	1-Sided Adj
Explanation:	Units are FTE. Enter unit count for 2024.					
2024 Total	**0**	**0**	**0**	**0.0**	7	
2025	0	0	0	0.0	8	1-Sided Adj
Explanation:	Adding unit of measure.					
2025 Total	**0**	**0**	**0**	**0.0**	8	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2361.000 - GAS STANDARD GOVERNANCE

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center:	2200-2361.000 - GAS STANDARD GOVERNANCE
Unit Measure:	FTEs

Activity Description:

Gas Standards Governance manages the publishing and distribution of operating and maintenance procedures through the Document Library system that help mitigate human error and compliance, while promoting consistently safe employee actions. Managing quality control of the publication and maintenance of these procedures supports adherence to establish standards and procedures for pipeline materials, equipment, and construction.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Gas Standard Governance team is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year 2025. The costs are expected to remain level overtime. The base year forecast is representative of expectations for TY 2028. Non-labor expenses associated with this cost category include mileage and expenses for employee travel.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are measured by the number of FTEs.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	195	122	132	125	112	117	117	117	117	117	117
Non-Labor	2	2	8	1	1	1	1	1	1	1	1
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**196**	**124**	**140**	**126**	**112**	**118**	**118**	**118**	**118**	**118**	**118**
FTE	1.4	0.9	1.0	1.1	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
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.	112	1	0	113	1.0	1
Total Incurred	**112**	**1**	**0**	**113**	**1.0**	**1**
% Allocation						
Retained	86.62%	86.62%				
SEU	13.38%	13.38%				
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.	117	1	0	118	1.0	1
Total Incurred	**117**	**1**	**0**	**118**	**1.0**	**1**
% Allocation						
Retained	86.62%	86.62%				
SEU	13.38%	13.38%				
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.	117	1	0	118	1.0	1
Total Incurred	**117**	**1**	**0**	**118**	**1.0**	**1**
% Allocation						
Retained	86.62%	86.62%				
SEU	13.38%	13.38%				
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.	117	1	0	118	1.0	1
Total Incurred	**117**	**1**	**0**	**118**	**1.0**	**1**
% Allocation						
Retained	86.62%	86.62%				
SEU	13.38%	13.38%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
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.	117	1	0	118	1.0	1
Total Incurred	**117**	**1**	**0**	**118**	**1.0**	**1**
% Allocation						
Retained	86.62%	86.62%				
SEU	13.38%	13.38%				
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.	117	1	0	118	1.0	1
Total Incurred	**117**	**1**	**0**	**118**	**1.0**	**1**
% Allocation						
Retained	86.62%	86.62%				
SEU	13.38%	13.38%				
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.	117	1	0	118	1.0	1
Total Incurred	**117**	**1**	**0**	**118**	**1.0**	**1**
% Allocation						
Retained	86.62%	86.62%				
SEU	13.38%	13.38%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Number of documents managed

Cost Center Allocation Percentage for 2026

Number of documents managed

Cost Center Allocation Percentage for 2027

Number of documents managed

Cost Center Allocation Percentage for 2028

Number of documents managed

Cost Center Allocation Percentage for 2029

Number of documents managed

Cost Center Allocation Percentage for 2030

Number of documents managed

Cost Center Allocation Percentage for 2031

Number of documents managed

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
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	112	112	112	112	112	112	5	5	5	5	5	5	117	117	117	117	117	117
NLbr	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**113**	**113**	**113**	**113**	**113**	**113**	**5**	**5**	**5**	**5**	**5**	**5**	**118**	**118**	**118**	**118**	**118**	**118**
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 (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**5**	**0**	**0**	**5**	**0.0**	0	
2027	5	0	0	5	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**5**	**0**	**0**	**5**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
Unit Measure: FTEs

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	142	94	107	105	95
Non-Labor	1	2	7	1	1
NSE	0	0	0	0	0
Total	**143**	**96**	**114**	**105**	**96**
FTE	1.3	0.8	0.9	0.9	0.8
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	1	1	1	1	1
Recorded-Adjusted (Nominal $)					
Labor	142	94	107	105	95
Non-Labor	1	2	7	1	1
NSE	0	0	0	0	0
Total	**143**	**96**	**114**	**105**	**96**
FTE	1.2	0.8	0.9	0.9	0.8
Units	1	1	1	1	1
Vacation & Sick (Nominal $)					
Labor	25	16	17	17	17

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
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**	**16**	**17**	**17**	**17**
FTE	0.2	0.1	0.1	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	28	12	8	4	0
Non-Labor	0	0	1	0	0
NSE	0	0	0	0	0
Total	**28**	**12**	**9**	**4**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	195	122	132	125	112
Non-Labor	2	2	8	1	1
NSE	0	0	0	0	0
Total	**196**	**124**	**140**	**126**	**112**
FTE	1.4	0.9	1.0	1.1	1.0
Units	1	1	1	1	1

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	**0**	**0**	**0**	**0.0**	1	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: Updated unit count.						
2022 Total	**0**	**0**	**0**	**0.0**	1	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2361.000 - GAS STANDARD GOVERNANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**0**	**0**	**0**	**0.0**	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**0**	**0**	**0**	**0.0**	1	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center:	2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
Unit Measure:	FTEs

Activity Description:

The activities associated with the shared service component of Public Awareness include the central management of both SoCalGas and SDG&E's Public Awareness plans. This co-operator approach offers some resource efficiencies by leveraging the knowledge to the benefit of both companies. As noted in the non-shared service discussion, the Public Awareness work group is focused on the mandates from 49 C.F.R. § 192.616, and the additional outreach and promotion of messaging which requires the development and implementation of a public awareness program. Public Awareness manages the public awareness programs which focuses on the compliance program and overall public awareness , including media, social, and ad campaigns and relationships with external organizations that provide outreach on preventing excavation damages to SoCalGas and SDG&E's buried pipelines. Damages resulting from excavation activity are the greatest threat to SoCalGas and SDG&E's pipeline infrastructure, with potential for catastrophic consequences to public safety.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Shared Public Awareness Activities is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation alignst the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year 2025. The costs are expected to remain level overtime. The base year forecast is representative of expectations for TY 2028. Non-labor expenses associated with this cost category include general administrative costs.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are measured by the number of FTEs.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
Unit Measure: FTEs

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	131	122	130	133	203	212	212	212	212	212	212
Non-Labor	5	4	12	20	1	1	1	1	1	1	1
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**136**	**127**	**142**	**152**	**204**	**213**	**213**	**213**	**213**	**213**	**213**
FTE	1.0	0.9	0.9	0.9	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Units	1	1	1	1	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
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.	203	1	0	204	1.5	2
Total Incurred	**203**	**1**	**0**	**204**	**1.5**	**2**
% Allocation						
Retained	78.75%	78.75%				
SEU	21.25%	21.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	212	1	0	213	1.5	2
Total Incurred	**212**	**1**	**0**	**213**	**1.5**	**2**
% Allocation						
Retained	78.75%	78.75%				
SEU	21.25%	21.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	212	1	0	213	1.5	2
Total Incurred	**212**	**1**	**0**	**213**	**1.5**	**2**
% Allocation						
Retained	78.75%	78.75%				
SEU	21.25%	21.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	212	1	0	213	1.5	2
Total Incurred	**212**	**1**	**0**	**213**	**1.5**	**2**
% Allocation						
Retained	78.75%	78.75%				
SEU	21.25%	21.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
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.	212	1	0	213	1.5	2
Total Incurred	**212**	**1**	**0**	**213**	**1.5**	**2**
% Allocation						
Retained	78.75%	78.75%				
SEU	21.25%	21.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	212	1	0	213	1.5	2
Total Incurred	**212**	**1**	**0**	**213**	**1.5**	2
% Allocation						
Retained	78.75%	78.75%				
SEU	21.25%	21.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	212	1	0	213	1.5	2
Total Incurred	**212**	**1**	**0**	**213**	**1.5**	**2**
% Allocation						
Retained	78.75%	78.75%				
SEU	21.25%	21.25%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center:	2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
Unit Measure:	FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

All calculations are based on the number of stakeholders that each utility must reach and communicate with to deliver required safety related messages. SoCalGas and SDG&E's share is the number of stakeholders the individual utility must reach divided by the total number of stakeholders both utilities must reach.

Cost Center Allocation Percentage for 2026

All calculations are based on the number of stakeholders that each utility must reach and communicate with to deliver required safety related messages. SoCalGas and SDG&E's share is the number of stakeholders the individual utility must reach divided by the total number of stakeholders both utilities must reach.

Cost Center Allocation Percentage for 2027

All calculations are based on the number of stakeholders that each utility must reach and communicate with to deliver required safety related messages. SoCalGas and SDG&E's share is the number of stakeholders the individual utility must reach divided by the total number of stakeholders both utilities must reach.

Cost Center Allocation Percentage for 2028

All calculations are based on the number of stakeholders that each utility must reach and communicate with to deliver required safety related messages. SoCalGas and SDG&E's share is the number of stakeholders the individual utility must reach divided by the total number of stakeholders both utilities must reach.

Cost Center Allocation Percentage for 2029

All calculations are based on the number of stakeholders that each utility must reach and communicate with to deliver required safety related messages. SoCalGas and SDG&E's share is the number of stakeholders the individual utility must reach divided by the total number of stakeholders both utilities must reach.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center:	2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
Unit Measure:	FTEs

Cost Center Allocation Percentage for 2030

All calculations are based on the number of stakeholders that each utility must reach and communicate with to deliver required safety related messages. SoCalGas and SDG&E's share is the number of stakeholders the individual utility must reach divided by the total number of stakeholders both utilities must reach.

Cost Center Allocation Percentage for 2031

All calculations are based on the number of stakeholders that each utility must reach and communicate with to deliver required safety related messages. SoCalGas and SDG&E's share is the number of stakeholders the individual utility must reach divided by the total number of stakeholders both utilities must reach.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
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	203	203	203	203	203	203	9	9	9	9	9	9	212	212	212	212	212	212
NLbr	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**204**	**204**	**204**	**204**	**204**	**204**	**9**	**9**	**9**	**9**	**9**	**9**	**213**	**213**	**213**	**213**	**213**	**213**
FTE	1.5	1.5	1.5	1.5	1.5	1.5	0.0	0.0	0.0	0.0	0.0	0.0	1.5	1.5	1.5	1.5	1.5	1.5
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	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**9**	**0**	**0**	**9**	**0.0**	0	
2027	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**9**	**0**	**0**	**9**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
Unit Measure: FTEs

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	95	94	105	111	173
Non-Labor	5	4	11	19	1
NSE	0	0	0	0	0
Total	**100**	**98**	**116**	**129**	**174**
FTE	0.8	0.8	0.8	0.8	1.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	2
Recorded-Adjusted (Nominal $)					
Labor	95	94	105	111	173
Non-Labor	5	4	11	19	1
NSE	0	0	0	0	0
Total	**100**	**98**	**116**	**129**	**174**
FTE	0.8	0.8	0.8	0.8	1.3
Units	1	1	1	1	2
Vacation & Sick (Nominal $)					
Labor	17	16	17	18	31

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
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	**17**	**16**	**17**	**18**	**31**
FTE	0.2	0.1	0.1	0.1	0.2
Units	0	0	0	0	0
Escalation to 2025$					
Labor	19	12	8	4	0
Non-Labor	1	0	1	1	0
NSE	0	0	0	0	0
Total	**19**	**12**	**9**	**5**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	131	122	130	133	203
Non-Labor	5	4	12	20	1
NSE	0	0	0	0	0
Total	**136**	**127**	**142**	**152**	**204**
FTE	1.0	0.9	0.9	0.9	1.5
Units	1	1	1	1	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

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

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: Updated unit count.						
2021 Total	**0**	**0**	**0**	**0.0**	1	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: Updated unit count.						
2022 Total	**0**	**0**	**0**	**0.0**	1	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. DAMAGE PREVENTION PUBLIC AWARENESS ACTIVITIES
Cost Center: 2200-2417.000 - SHARED PUBLIC AWARENESS ACTIVITIES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2023 Total	**0**	**0**	**0**	**0.0**	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	**0**	**0**	**0**	**0.0**	1	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation:	Updated unit count.					
2025 Total	**0**	**0**	**0**	**0.0**	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-0970.000 - POLICY QA/QC & EFFECTIVENESS

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure:	Observations

Activity Description:

Recorded to this cost center are the labor, employee expenses, and non-labor consulting, materials, and services required to develop and maintain the Gas Standard Effectiveness Program. Title 49 of the CFR 192.605(b)(8) prescribes the minimum requirements to periodically review the work performed by operator personnel to determine the adequacy and effectiveness of the procedures . The periodic review is to be completed on SoCalGas and SDG&E procedures, normally referred to as Gas Operation Standards (GOS), which are listed in the Operating and Maintenance Plan as required by PHMSA in 49 CFR § 192.605. The Gas Standard Effectiveness Program is responsible for verifying observations that are conducted on Company operations standards to determine and document the adequacy and effectiveness of procedures . Underlying activities include identifying the Company operation standards that require observations, scheduling the field observation, documenting adequacy and effectiveness of the procedure, initiating updates to the procedure when edits are recorded, and publishing and deploying the enhanced procedure.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Policy QA/QC Effectiveness is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year 2025. The costs are expected to remain level overtime. The base year forecast is representative of expectations for TY 2028. Non-labor for frequent travel throughout the service territory required to observe the field workforce performing tasks in accordance with policies and procedures, gathering information required for assessment of the Standards.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

Units for this workpaper are measured by the number of observations.

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	185	501	515	577	541	566	566	565	564	564	564
Non-Labor	506	124	19	10	9	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**691**	**625**	**534**	**587**	**550**	**575**	**575**	**574**	**573**	**573**	**573**
FTE	1.4	3.7	3.6	4.0	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Units	0	0	0	0	130	130	130	130	130	130	130

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

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.	541	9	0	550	3.8	130
Total Incurred	**541**	**9**	**0**	**550**	**3.8**	**130**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	566	9	0	575	3.8	130
Total Incurred	**566**	**9**	**0**	**575**	**3.8**	**130**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	566	9	0	575	3.8	130
Total Incurred	**566**	**9**	**0**	**575**	**3.8**	**130**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	565	9	0	574	3.8	130
Total Incurred	**565**	**9**	**0**	**574**	**3.8**	**130**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

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.	564	9	0	573	3.8	130
Total Incurred	**564**	**9**	**0**	**573**	**3.8**	**130**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	564	9	0	573	3.8	130
Total Incurred	**564**	**9**	**0**	**573**	**3.8**	130
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	564	9	0	573	3.8	130
Total Incurred	**564**	**9**	**0**	**573**	**3.8**	**130**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure:	Observations

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

All calculations are based on the ratio of SDG&E miles of pipe to SoCalGas miles of pipe (inclusive of both Dist. Main, Dist. Services, and Trans.).

Cost Center Allocation Percentage for 2026

All calculations are based on the ratio of SDG&E miles of pipe to SoCalGas miles of pipe (inclusive of both Dist. Main, Dist. Services, and Trans.).

Cost Center Allocation Percentage for 2027

All calculations are based on the ratio of SDG&E miles of pipe to SoCalGas miles of pipe (inclusive of both Dist. Main, Dist. Services, and Trans.).

Cost Center Allocation Percentage for 2028

All calculations are based on the ratio of SDG&E miles of pipe to SoCalGas miles of pipe (inclusive of both Dist. Main, Dist. Services, and Trans.).

Cost Center Allocation Percentage for 2029

All calculations are based on the ratio of SDG&E miles of pipe to SoCalGas miles of pipe (inclusive of both Dist. Main, Dist. Services, and Trans.).

Cost Center Allocation Percentage for 2030

All calculations are based on the ratio of SDG&E miles of pipe to SoCalGas miles of pipe (inclusive of both Dist. Main, Dist. Services, and Trans.).

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure:	Observations

Cost Center Allocation Percentage for 2031

All calculations are based on the ratio of SDG&E miles of pipe to SoCalGas miles of pipe (inclusive of both Dist. Main, Dist. Services, and Trans.)

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

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	541	541	541	541	541	541	25	25	24	23	23	23	566	566	565	564	564	564
NLbr	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**550**	**550**	**550**	**550**	**550**	**550**	**25**	**25**	**24**	**23**	**23**	**23**	**575**	**575**	**574**	**573**	**573**	**573**
FTE	3.8	3.8	3.8	3.8	3.8	3.8	0.0	0.0	0.0	0.0	0.0	0.0	3.8	3.8	3.8	3.8	3.8	3.8
Units	130	130	130	130	130	130	0	0	0	0	0	0	130	130	130	130	130	130

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	25	0	0	25	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**25**	**0**	**0**	**25**	**0.0**	0	
2027	25	0	0	25	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**25**	**0**	**0**	**25**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	24	0	0	24	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**24**	**0**	**0**	**24**	**0.0**	0	
2029	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	**23**	**0**	**0**	**23**	**0.0**	0	
2030	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**23**	**0**	**0**	**23**	**0.0**	0	
2031	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**23**	**0**	**0**	**23**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	135	387	416	481	460
Non-Labor	434	112	18	10	9
NSE	0	0	0	0	0
Total	**568**	**498**	**434**	**490**	**469**
FTE	1.1	3.1	3.1	3.4	3.2
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	130
Recorded-Adjusted (Nominal $)					
Labor	135	387	416	481	460
Non-Labor	434	112	18	10	9
NSE	0	0	0	0	0
Total	**568**	**498**	**434**	**490**	**469**
FTE	1.2	3.1	3.1	3.4	3.2
Units	0	0	0	0	130
Vacation & Sick (Nominal $)					
Labor	24	65	66	77	81

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

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	**24**	**65**	**66**	**77**	**81**
FTE	0.2	0.6	0.5	0.6	0.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	27	49	32	19	0
Non-Labor	73	12	1	0	0
NSE	0	0	0	0	0
Total	**99**	**61**	**34**	**19**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	185	501	515	577	541
Non-Labor	506	124	19	10	9
NSE	0	0	0	0	0
Total	**691**	**625**	**534**	**587**	**550**
FTE	1.4	3.7	3.6	4.0	3.8
Units	0	0	0	0	130

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

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	130

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	130	1-Sided Adj

Explanation: Updated unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-0970.000 - POLICY QA/QC & EFFECTIVENESS
Unit Measure: Observations

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	130	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2023.000 - FIELD TECHNOLOGIES

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure:	Projects

Activity Description:

Recorded to this cost center are the labor, employee expense, and non-labor materials and services to research and evaluate new tools and technologies that enhance or replace existing processes or tools and provide benefits in the form of improved safety and efficiency . This team helps mitigate risks associated with leak identification and repairs, locating gas pipelines ahead of excavations, reducing gas emissions, and prevention of injuries to employees and the public. Field Technologies supports Field Operations by conducting evaluations of new tools and technologies, developing Request for Proposals, deploying new equipment, and training to help employees become proficient in the use of new and existing tools and equipment.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Field Technologies is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year 2025. The costs are expected to remain level overtime. Non-labor expenses associated with this cost category include general administrative and employee development costs.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are measured by the number of projects.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	354	251	217	113	77	81	81	80	80	80	80
Non-Labor	84	64	18	15	8	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**438**	**316**	**235**	**128**	**86**	**89**	**89**	**88**	**88**	**88**	**88**
FTE	2.9	2.1	1.9	0.9	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Units	0	0	0	0	27	27	27	27	27	27	27

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

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.	77	8	0	85	0.4	27
Total Incurred	**77**	**8**	**0**	**85**	**0.4**	**27**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	81	8	0	89	0.4	27
Total Incurred	**81**	**8**	**0**	**89**	**0.4**	27
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	81	8	0	89	0.4	27
Total Incurred	**81**	**8**	**0**	**89**	**0.4**	**27**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	80	8	0	88	0.4	27
Total Incurred	**80**	**8**	**0**	**88**	**0.4**	27
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

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.	80	8	0	88	0.4	27
Total Incurred	**80**	**8**	**0**	**88**	**0.4**	**27**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	80	8	0	88	0.4	27
Total Incurred	**80**	**8**	**0**	**88**	**0.4**	27
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	80	8	0	88	0.4	27
Total Incurred	**80**	**8**	**0**	**88**	**0.4**	**27**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure:	Projects

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2026

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2027

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2028

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2029

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2030

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2031

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

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	77	77	77	77	77	77	4	4	3	3	3	3	81	81	80	80	80	80
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	**86**	**86**	**86**	**86**	**86**	**86**	**4**	**4**	**3**	**3**	**3**	**3**	**90**	**90**	**89**	**89**	**89**	**89**
FTE	0.4	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
Units	27	27	27	27	27	27	0	0	0	0	0	0	27	27	27	27	27	27

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	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**4**	**0**	**0**	**4**	**0.0**	0	
2027	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**4**	**0**	**0**	**4**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
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**	**0**	**0**	**3**	**0.0**	0	
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**	**0**	**0**	**3**	**0.0**	0	
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**	**0**	**0**	**3**	**0.0**	0	
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**	**0**	**0**	**3**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	258	194	175	94	66
Non-Labor	72	58	17	14	8
NSE	0	0	0	0	0
Total	**329**	**252**	**192**	**108**	**74**
FTE	2.4	1.8	1.6	0.8	0.3
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	27
Recorded-Adjusted (Nominal $)					
Labor	258	194	175	94	66
Non-Labor	72	58	17	14	8
NSE	0	0	0	0	0
Total	**329**	**252**	**192**	**108**	**74**
FTE	2.4	1.8	1.6	0.8	0.3
Units	0	0	0	0	27
Vacation & Sick (Nominal $)					
Labor	46	33	28	15	12

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

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**	**33**	**28**	**15**	**12**
FTE	0.5	0.3	0.3	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	51	25	14	4	0
Non-Labor	12	6	1	0	0
NSE	0	0	0	0	0
Total	**63**	**31**	**15**	**4**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	354	251	217	113	77
Non-Labor	84	64	18	15	8
NSE	0	0	0	0	0
Total	**438**	**316**	**235**	**128**	**86**
FTE	2.9	2.1	1.9	0.9	0.4
Units	0	0	0	0	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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

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	27

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	27	1-Sided Adj

Explanation: Updated unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2023.000 - FIELD TECHNOLOGIES
Unit Measure: Projects

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	27	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure:	Policy Reviews

Activity Description:

Recorded to this cost center are the labor, employee expenses, and non-labor materials and services required to develop and maintain policies needed for gas operations, construction, and maintenance. The group is comprised of Subject Matter Experts (SME) for standards affecting field operations in the areas of pressure control, construction, excavations, pipeline policy, maintenance, welding, construction inspections, field emergencies, and self-audit requirements.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Gas Operations Construction and Maintenance Staff is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year 2025. The costs are expected to remain level overtime. The base year forecast is representative of expectations for TY 2028. Non-labor expenses associated with this cost category include general administrative and employee development costs.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units in this workpaper are measured by the number of policy reviews and the number of employee Learning Module System (LMS) assignments.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	737	779	861	778	909	951	951	949	948	948	948
Non-Labor	27	294	22	23	29	29	29	29	29	29	29
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**764**	**1,073**	**883**	**801**	**938**	**980**	**980**	**978**	**977**	**977**	**977**
FTE	5.3	6.0	6.5	5.9	6.7	6.7	6.7	6.7	6.7	6.7	6.7
Units	0	0	0	0	178	178	178	178	178	178	178

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

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.	909	29	0	938	6.7	178
Total Incurred	**909**	**29**	**0**	**938**	**6.7**	**178**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	951	29	0	980	6.7	178
Total Incurred	**951**	**29**	**0**	**980**	**6.7**	178
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	951	29	0	980	6.7	178
Total Incurred	**951**	**29**	**0**	**980**	**6.7**	**178**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	949	29	0	978	6.7	178
Total Incurred	**949**	**29**	**0**	**978**	**6.7**	178
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

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.	948	29	0	977	6.7	178
Total Incurred	**948**	**29**	**0**	**977**	**6.7**	**178**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	948	29	0	977	6.7	178
Total Incurred	**948**	**29**	**0**	**977**	**6.7**	178
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	948	29	0	977	6.7	178
Total Incurred	**948**	**29**	**0**	**977**	**6.7**	**178**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure:	Policy Reviews

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2026

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2027

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2028

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2029

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2030

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2031

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

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	909	909	909	909	909	909	42	42	40	39	39	39	951	951	949	948	948	948
NLbr	29	29	29	29	29	29	0	0	0	0	0	0	29	29	29	29	29	29
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**938**	**938**	**938**	**938**	**938**	**938**	**42**	**42**	**40**	**39**	**39**	**39**	**980**	**980**	**978**	**977**	**977**	**977**
FTE	6.7	6.7	6.7	6.7	6.7	6.7	0.0	0.0	0.0	0.0	0.0	0.0	6.7	6.7	6.7	6.7	6.7	6.7
Units	178	178	178	178	178	178	0	0	0	0	0	0	178	178	178	178	178	178

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	42	0	0	42	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**42**	**0**	**0**	**42**	**0.0**	0	
2027	42	0	0	42	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**42**	**0**	**0**	**42**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**40**	**0**	**0**	**40**	**0.0**	0	
2029	39	0	0	39	0.0	0	1-Sided 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	**39**	**0**	**0**	**39**	**0.0**	0	
2030	39	0	0	39	0.0	0	1-Sided 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	**39**	**0**	**0**	**39**	**0.0**	0	
2031	39	0	0	39	0.0	0	1-Sided 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	**39**	**0**	**0**	**39**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	536	601	696	648	772
Non-Labor	23	265	21	23	29
NSE	0	0	0	0	0
Total	**560**	**866**	**717**	**671**	**800**
FTE	4.4	5.1	5.6	5.0	5.7
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	0	0	0	0	1
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**1**
FTE	0.0	0.0	0.0	0.0	-0.1
Units	0	0	0	0	178
Recorded-Adjusted (Nominal $)					
Labor	536	601	696	648	772
Non-Labor	23	265	21	23	29
NSE	0	0	0	0	0
Total	**560**	**866**	**717**	**671**	**801**
FTE	4.4	5.1	5.6	5.0	5.6
Units	0	0	0	0	178
Vacation & Sick (Nominal $)					
Labor	95	101	111	104	136

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

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	**95**	**101**	**111**	**104**	**136**
FTE	0.9	0.9	0.9	0.9	1.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	106	76	54	26	0
Non-Labor	4	29	1	1	0
NSE	0	0	0	0	0
Total	**109**	**105**	**56**	**26**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	737	779	861	778	909
Non-Labor	27	294	22	23	29
NSE	0	0	0	0	0
Total	**764**	**1,073**	**883**	**801**	**938**
FTE	5.3	6.0	6.5	5.9	6.7
Units	0	0	0	0	178

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	0	0.607
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0.607**
FTE	0.0	0.0	0.0	0.0	-0.1
Units	0	0	0	0	178

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	178	1-Sided Adj

Explanation: Updated unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2345.000 - GAS OPERATIONS CONSTRUCTION & MAINTENANCE STAFF
Unit Measure: Policy Reviews

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	1	0	0	-0.1	0	CCTR Transf From 2200-0005.000

Explanation: 2-sided adjustment to transfer costs to correct cost center in 2200-GOEN. Workpaper 2200-2345.000; CC 2200-2345.000.

2025 Total	**1**	**0**	**0**	**-0.1**	178	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure:	Policy Reviews

Activity Description:

Recorded to this cost center are the labor, employee expenses, and non-labor materials and services required to develop and maintain policies needed for gas operations, maintenance, and emergency response related to leakage detection, identification, mitigation, and pipeline patrol. The group is comprised of four FTEs, one Manager, and three Technical Advisors. These positions act as a Subject Matter Expert (SME) for standards affecting field operations in the areas of leakage clerical, pipeline patrol, leak detection, leak identification and coding, leakage mitigation, and leakage policy.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Leakage Policy & Technologies is based on the 2025 base year (BY2025), which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity following recent program enhancements and organizational restructuring. Using 2025 as the foundation aligns the Test Year 2028 (TY2028) forecast with present operational realities and program maturity, making it the most accurate method for projecting future requirements.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year 2025. The costs are expected to remain level overtime. Non-labor expenditures support the development and distribution of updated training materials, learning management system updates for new courses and certifications, and, where necessary, external training resources or specialized technical content. Additional non-labor costs are associated with revising, publishing, and distributing updated policies and standards, including updates to NOP documentation and other controlled publications, as well as investments in document management and compliance tracking tools needed to support policy governance and regulatory compliance.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Units for this workpaper are the number of policy reviews.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure:	Policy Reviews

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	380	423	518	402	457	478	478	477	477	477	477
Non-Labor	4	10	126	11	9	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**384**	**433**	**644**	**412**	**466**	**487**	**487**	**486**	**486**	**486**	**486**
FTE	2.9	3.4	3.9	3.0	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Units	0	0	0	0	106	106	106	106	106	106	106

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure: Policy Reviews

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.	457	9	0	466	3.6	106
Total Incurred	**457**	**9**	**0**	**466**	**3.6**	**106**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	478	9	0	487	3.6	106
Total Incurred	**478**	**9**	**0**	**487**	**3.6**	106
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	478	9	0	487	3.6	106
Total Incurred	**478**	**9**	**0**	**487**	**3.6**	**106**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	477	9	0	486	3.6	106
Total Incurred	**477**	**9**	**0**	**486**	**3.6**	106
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure: Policy Reviews

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.	477	9	0	486	3.6	106
Total Incurred	**477**	**9**	**0**	**486**	**3.6**	**106**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	477	9	0	486	3.6	106
Total Incurred	**477**	**9**	**0**	**486**	**3.6**	106
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
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.	477	9	0	486	3.6	106
Total Incurred	**477**	**9**	**0**	**486**	**3.6**	**106**
% Allocation						
Retained	87.22%	87.22%				
SEU	12.78%	12.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub:	3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center:	2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure:	Policy Reviews

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2026

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2027

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2028

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2029

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2030

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Cost Center Allocation Percentage for 2031

All calculations are based on the miles of pipeline in SoCalGas vs. the miles of pipline in SDG&E.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure: Policy Reviews

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	457	457	457	457	457	457	21	21	20	20	20	20	478	478	477	477	477	477
NLbr	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**466**	**466**	**466**	**466**	**466**	**466**	**21**	**21**	**20**	**20**	**20**	**20**	**487**	**487**	**486**	**486**	**486**	**486**
FTE	3.6	3.6	3.6	3.6	3.6	3.6	0.0	0.0	0.0	0.0	0.0	0.0	3.6	3.6	3.6	3.6	3.6	3.6
Units	106	106	106	106	106	106	0	0	0	0	0	0	106	106	106	106	106	106

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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure: Policy Reviews

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	20	0	0	20	0.0	0	1-Sided 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	**20**	**0**	**0**	**20**	**0.0**	0	
2029	20	0	0	20	0.0	0	1-Sided 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	**20**	**0**	**0**	**20**	**0.0**	0	
2030	20	0	0	20	0.0	0	1-Sided 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	**20**	**0**	**0**	**20**	**0.0**	0	
2031	20	0	0	20	0.0	0	1-Sided 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	**20**	**0**	**0**	**20**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure: Policy Reviews

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	277	327	419	335	389
Non-Labor	4	9	118	10	9
NSE	0	0	0	0	0
Total	**280**	**335**	**537**	**345**	**398**
FTE	2.5	2.9	3.4	2.6	3.0
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	106
Recorded-Adjusted (Nominal $)					
Labor	277	327	419	335	389
Non-Labor	4	9	118	10	9
NSE	0	0	0	0	0
Total	**280**	**335**	**537**	**345**	**398**
FTE	2.5	2.9	3.4	2.6	3.0
Units	0	0	0	0	106
Vacation & Sick (Nominal $)					
Labor	49	55	67	54	69

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure: Policy Reviews

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	**49**	**55**	**67**	**54**	**69**
FTE	0.4	0.5	0.5	0.4	0.6
Units	0	0	0	0	0
Escalation to 2025$					
Labor	54	41	33	13	0
Non-Labor	1	1	8	0	0
NSE	0	0	0	0	0
Total	**55**	**42**	**41**	**14**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	380	423	518	402	457
Non-Labor	4	10	126	11	9
NSE	0	0	0	0	0
Total	**384**	**433**	**644**	**412**	**466**
FTE	2.9	3.4	3.9	3.0	3.6
Units	0	0	0	0	106

* 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: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure: Policy Reviews

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	106

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024 Total	**0**	**0**	**0**	**0.0**	0	
2025	0	0	0	0.0	106	1-Sided Adj

Explanation: Updated unit count.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. GAS STANDARD GOVERNANCE PIPELINE POLICY
Cost Center: 2200-2484.000 - LEAKAGE POLICY & TECHNOLOGIES
Unit Measure: Policy Reviews

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	**0**	**0**	**0**	**0.0**	106	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Cost Center: VARIOUS

Summary for Category: C. INTEGRITY MANAGEMENT PROGRAMS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	1,965	2,146	2,146	2,141	2,141	2,140	2,140
Non-Labor	102	115	115	115	115	115	115
NSE	0	0	0	0	0	0	0
Total	**2,067**	**2,261**	**2,261**	**2,256**	**2,256**	**2,255**	**2,255**
FTE	16.0	16.7	16.7	16.7	16.7	16.7	16.7

Cost Centers belonging to this Category:

2200-7000.000 TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT

Labor	845	839	839	837	837	836	836
Non-Labor	51	25	25	25	25	25	25
NSE	0	0	0	0	0	0	0
Total	**896**	**864**	**864**	**862**	**862**	**861**	**861**
FTE	6.9	6.6	6.6	6.6	6.6	6.6	6.6
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

2200-7001.000 DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT

Labor	795	967	967	965	965	965	965
Non-Labor	41	85	85	85	85	85	85
NSE	0	0	0	0	0	0	0
Total	**836**	**1,052**	**1,052**	**1,050**	**1,050**	**1,050**	**1,050**
FTE	6.4	7.4	7.4	7.4	7.4	7.4	7.4
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Cost Center: VARIOUS

In 2025$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2200-7002.000 GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT							
Labor	325	340	340	339	339	339	339
Non-Labor	10	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0
Total	**335**	**345**	**345**	**344**	**344**	**344**	**344**
FTE	2.7	2.7	2.7	2.7	2.7	2.7	2.7
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Activity Description:

TIMP program management costs for activities required to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR 192.710. Costs associated with this workpaper are incurred by SoCalGas in support of SDG& E's TIMP.

Forecast Explanations:

Labor - 3-YR Average

The forecast method selected for this workpaper is three year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations.

Non-Labor - 3-YR Average

The forecast method selected for this workpaper is three year average. This method is most appropriate because the 2023-2025 most closely represents the current level of activity after changes in federal regulations.

NSE - 3-YR Average

N/A

Units - 3-YR Average

No feasible units are identified because the activities represent varied general program management functions, rather than unit-based deliverables.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	724	687	643	918	845	839	839	837	837	836	836
Non-Labor	144	75	2	23	51	25	25	25	25	25	25
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**868**	**762**	**646**	**941**	**896**	**864**	**864**	**862**	**862**	**861**	**861**
FTE	6.2	6.0	5.5	7.5	6.9	6.6	6.6	6.6	6.6	6.6	6.6
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

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.	845	51	0	896	6.9	0
Total Incurred	**845**	**51**	**0**	**896**	**6.9**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	839	25	0	864	6.6	0
Total Incurred	**839**	**25**	**0**	**864**	**6.6**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	839	25	0	864	6.6	0
Total Incurred	**839**	**25**	**0**	**864**	**6.6**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	837	25	0	862	6.6	0
Total Incurred	**837**	**25**	**0**	**862**	**6.6**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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.	837	25	0	862	6.6	0
Total Incurred	**837**	**25**	**0**	**862**	**6.6**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	836	25	0	861	6.6	0
Total Incurred	**836**	**25**	**0**	**861**	**6.6**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	836	25	0	861	6.6	0
Total Incurred	**836**	**25**	**0**	**861**	**6.6**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2026

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2027

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2028

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2029

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Cost Center Allocation Percentage for 2030

ThThe allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Cost Center Allocation Percentage for 2031

The allocation of shared services is based on the scope of TIMP program management work expected for SoCalGas to support SDG &E in order to comply with 49 CFR Part 192, Subpart O and other related sections such as 49 CFR § 192.710.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	802	802	802	802	802	802	37	37	35	35	34	34	839	839	837	837	836	836
NLbr	25	25	25	25	25	25	0	0	0	0	0	0	25	25	25	25	25	25
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**827**	**827**	**827**	**827**	**827**	**827**	**37**	**37**	**35**	**35**	**34**	**34**	**864**	**864**	**862**	**862**	**861**	**861**
FTE	6.6	6.6	6.6	6.6	6.6	6.6	0.0	0.0	0.0	0.0	0.0	0.0	6.6	6.6	6.6	6.6	6.6	6.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	37	0	0	37	0.0	0	1-Sided 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	**37**	**0**	**0**	**37**	**0.0**	0	
2027	37	0	0	37	0.0	0	1-Sided 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	**37**	**0**	**0**	**37**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	35	0	0	35	0.0	0	1-Sided 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	**35**	**0**	**0**	**35**	**0.0**	0	
2029	35	0	0	35	0.0	0	1-Sided 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	**35**	**0**	**0**	**35**	**0.0**	0	
2030	34	0	0	34	0.0	0	1-Sided 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	**34**	**0**	**0**	**34**	**0.0**	0	
2031	34	0	0	34	0.0	0	1-Sided 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	**34**	**0**	**0**	**34**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	1,076	1,188	1,305	1,725	1,474
Non-Labor	230	198	209	596	562
NSE	0	0	0	0	0
Total	**1,306**	**1,386**	**1,514**	**2,321**	**2,035**
FTE	10.5	11.3	11.5	14.3	11.6
Units	0	0	0	0	0
Adjustments (Nominal $) **					
Labor	-549	-658	-785	-960	-755
Non-Labor	-107	-130	-207	-574	-511
NSE	0	0	0	0	0
Total	**-656**	**-789**	**-992**	**-1,534**	**-1,266**
FTE	-5.3	-6.3	-6.8	-7.9	-5.8
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	527	530	520	765	718
Non-Labor	123	68	2	22	51
NSE	0	0	0	0	0
Total	**650**	**598**	**522**	**787**	**769**
FTE	5.2	5.0	4.7	6.4	5.8
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	93	89	83	123	127

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	**93**	**89**	**83**	**123**	**127**
FTE	1.0	1.0	0.8	1.1	1.1
Units	0	0	0	0	0
Escalation to 2025$					
Labor	104	67	40	30	0
Non-Labor	21	7	0	1	0
NSE	0	0	0	0	0
Total	**124**	**75**	**41**	**31**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	724	687	643	918	845
Non-Labor	144	75	2	23	51
NSE	0	0	0	0	0
Total	**868**	**762**	**646**	**941**	**896**
FTE	6.2	6.0	5.5	7.5	6.9
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	-549	-658	-785	-960	-755
Non-Labor	-107	-130	-207	-574	-511
NSE	0	0	0	0	0
Total	**-656**	**-789**	**-992**	**-1,534**	**-1,266**
FTE	-5.3	-6.3	-6.8	-7.9	-5.8
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-549	-107	0	-5.3	0	CCTR Transf To 2200-2299.001
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2021 Total	**-549**	**-107**	**0**	**-5.3**	0	
2022	-658	-130	0	-6.3	0	CCTR Transf To 2200-2299.001

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2022 Total	**-658**	**-130**	**0**	**-6.3**	0	
2023	-785	-207	0	-6.8	0	CCTR Transf To 2200-2299.001
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2023	-520	-2	0	-4.7	0	SSD_Type Transf FROM IO_Ret
Explanation:	Adjustment to % allocation from IO directly retained for 3 year avg calculation					
2023	520	2	0	4.7	0	SSD_Type Transf TO CC_Subj
Explanation:	Adjustment to % allocation from IO directly retained for 3 year avg calculation					
2023 Total	**-785**	**-207**	**0**	**-6.8**	0	
2024	-960	-574	0	-7.9	0	CCTR Transf To 2200-2299.001
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2024	765	22	0	6.4	0	SSD_Type Transf FROM CC_Subj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 1. TIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7000.000 - TIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation:	To adjust expense for subject to % allocation for 3 year avg calculation					
2024	-765	-22	0	-6.4	0	SSD_Type Transf TO IO_Ret
Explanation:	To adjust expense for subject to % allocation for 3 year avg calculation					
2024 Total	**-960**	**-574**	**0**	**-7.9**	0	
2025	-755	-511	0	-5.8	0	CCTR Transf To 2200-2299.001
Explanation:	This adjustment transfers Labor FTEs and Non-labor costs associated with TIMP Project Execution from Gas Engineering & System Integrity (TIMP WP) to Gas Major Projects (TIMP Project Execution WP) to reflect TIMP Project Execution costs where the activities are operationally based and forecasted.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible units					
2025 Total	**-755**	**-511**	**0**	**-5.8**	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Activity Description:

The DIMP is a federally-mandated program developed and implemented in compliance with 49 CFR Part 192, Subpart P. The activities in this workpaper consist of efforts related to DIMP program management as well as database maintenance and enhancements that SoCalGas supports for SDG&E's DIMP.

Forecast Explanations:

Labor - Base YR Rec

The forecast method selected for this workpaper is base year. This method is most appropriate because it reflects the current level of activity required to maintain accurate DIMP asset database and program management efforts for compliance with 49 CFR Part 192, Subpart P. Adjustments reflect updates required to distribution asset data in support of ongoing projects, regulatory changes, and DIMP enhancements.

Non-Labor - Base YR Rec

The forecast method selected for this workpaper is base year. This method is most appropriate because it reflects the current level of activity required to maintain accurate DIMP asset database and program management efforts for compliance with 49 CFR Part 192, Subpart P. Adjustments reflect updates required to distribution asset data in support of ongoing projects, regulatory changes, and DIMP enhancements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible units are identified because the activities represent varied general program management functions rather than unit-based deliverables.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	683	852	876	860	795	967	967	965	965	965	965
Non-Labor	43	100	117	84	41	85	85	85	85	85	85
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**726**	**952**	**993**	**944**	**836**	**1,052**	**1,052**	**1,050**	**1,050**	**1,050**	**1,050**
FTE	6.1	7.6	7.6	7.3	6.4	7.4	7.4	7.4	7.4	7.4	7.4
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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.	795	41	0	836	6.4	0
Total Incurred	**795**	**41**	**0**	**836**	**6.4**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	44	0	174	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	837	41	0	878	6.4	0
Total Incurred	**967**	**85**	**0**	**1,052**	**7.4**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	44	0	174	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	837	41	0	878	6.4	0
Total Incurred	**967**	**85**	**0**	**1,052**	**7.4**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	44	0	174	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	835	41	0	876	6.4	0
Total Incurred	**965**	**85**	**0**	**1,050**	**7.4**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

2029 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	44	0	174	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	835	41	0	876	6.4	0
Total Incurred	**965**	**85**	**0**	**1,050**	**7.4**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	44	0	174	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	835	41	0	876	6.4	0
Total Incurred	**965**	**85**	**0**	**1,050**	**7.4**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	130	44	0	174	1.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	835	41	0	876	6.4	0
Total Incurred	**965**	**85**	**0**	**1,050**	**7.4**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The allocation of shared services is based on the scope of DIMP program management and database related work expected for SoCalGas to support SDG&E in order to comply with 49 CFR Part 192, Subpart P.

Cost Center Allocation Percentage for 2026

The allocation of shared services is based on the scope of DIMP program management and database related work expected for SoCalGas to support SDG&E in order to comply with 49 CFR Part 192, Subpart P.

Cost Center Allocation Percentage for 2027

The allocation of shared services is based on the scope of DIMP program management and database related work expected for SoCalGas to support SDG&E in order to comply with 49 CFR Part 192, Subpart P.

Cost Center Allocation Percentage for 2028

The allocation of shared services is based on the scope of DIMP program management and database related work expected for SoCalGas to support SDG&E in order to comply with 49 CFR Part 192, Subpart P.

Cost Center Allocation Percentage for 2029

The allocation of shared services is based on the scope of DIMP program management and database related work expected for SoCalGas to support SDG&E in order to comply with 49 CFR Part 192, Subpart P.

Cost Center Allocation Percentage for 2030

The allocation of shared services is based on the scope of DIMP program management and database related work expected for SoCalGas to support SDG&E in order to comply with 49 CFR Part 192, Subpart P.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Cost Center Allocation Percentage for 2031

The allocation of shared services is based on the scope of DIMP program management and database related work expected for SoCalGas to support SDG&E in order to comply with 49 CFR Part 192, Subpart P.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	795	795	795	795	795	795	172	172	170	170	170	170	967	967	965	965	965	965
NLbr	41	41	41	41	41	41	44	44	44	44	44	44	85	85	85	85	85	85
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**836**	**836**	**836**	**836**	**836**	**836**	**216**	**216**	**214**	**214**	**214**	**214**	**1,052**	**1,052**	**1,050**	**1,050**	**1,050**	**1,050**
FTE	6.4	6.4	6.4	6.4	6.4	6.4	1.0	1.0	1.0	1.0	1.0	1.0	7.4	7.4	7.4	7.4	7.4	7.4
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	130	44	0	174	1.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for expanded data validation efforts and necessary database upgrades . SoCalGas shared service costs are incurred in support of the SDG&E DIMP.						
2026	42	0	0	42	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	**172**	**44**	**0**	**216**	**1.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	130	44	0	174	1.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for expanded data validation efforts and necessary database upgrades . SoCalGas shared service costs are incurred in support of the SDG&E DIMP.						
2027	42	0	0	42	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**172**	**44**	**0**	**216**	**1.0**	0	
2028	130	44	0	174	1.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for expanded data validation efforts and necessary database upgrades . SoCalGas shared service costs are incurred in support of the SDG&E DIMP.						
2028	40	0	0	40	0.0	0	1-Sided 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	**170**	**44**	**0**	**214**	**1.0**	0	
2029	130	44	0	174	1.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for expanded data validation efforts and necessary database upgrades . SoCalGas shared service costs are incurred in support of the SDG&E DIMP.						
2029	40	0	0	40	0.0	0	1-Sided 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	**170**	**44**	**0**	**214**	**1.0**	0	
2030	130	44	0	174	1.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for expanded data validation efforts and necessary database upgrades . SoCalGas shared service costs are incurred in support of the SDG&E DIMP.						
2030	40	0	0	40	0.0	0	1-Sided 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	**170**	**44**	**0**	**214**	**1.0**	0	
2031	130	44	0	174	1.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for expanded data validation efforts and necessary database upgrades . SoCalGas shared service costs are incurred in support of the SDG&E DIMP.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	40	0	0	40	0.0	0	1-Sided 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	**170**	**44**	**0**	**214**	**1.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal $)*					
Labor	498	658	708	717	675
Non-Labor	37	90	110	81	41
NSE	0	0	0	0	0
Total	**534**	**748**	**818**	**798**	**716**
FTE	5.1	6.4	6.5	6.2	5.4
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	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	498	658	708	717	675
Non-Labor	37	90	110	81	41
NSE	0	0	0	0	0
Total	**534**	**748**	**818**	**798**	**716**
FTE	5.1	6.4	6.5	6.2	5.4
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	88	111	112	115	119

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	**88**	**111**	**112**	**115**	**119**
FTE	1.0	1.2	1.1	1.1	1.0
Units	0	0	0	0	0
Escalation to 2025$					
Labor	98	83	55	28	0
Non-Labor	6	10	7	3	0
NSE	0	0	0	0	0
Total	**104**	**93**	**62**	**31**	**0**
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025$)					
Labor	683	852	876	860	795
Non-Labor	43	100	117	84	41
NSE	0	0	0	0	0
Total	**726**	**952**	**993**	**944**	**836**
FTE	6.1	7.6	7.6	7.3	6.4
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded in Nominal $:

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

Explanation: No feasible units

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7001.000 - DIMP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Activity Description:

SoCalGas program support for SDG&E in monitoring and implementing recent and new gas safety rules and regulations (federal and state).

Forecast Explanations:

Labor - Base YR Rec

The forecast for GSEP is based on the 2025 base year which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity as SoCalGas has established a dedicated team and framework to monitor and facilitate the implementation of new pipeline safety regulations.

Non-Labor - Base YR Rec

The forecast for GSEP is based on the 2025 base year which best reflects current operational needs and resource requirements. This approach was selected because 2025 represents a stabilized level of activity as SoCalGas has established a framework to support implementation of new pipeline safety regulations.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible units are identified because the activities represent general program management functions, rather than unit-based deliverables.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub	3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Summary of Results:

In 2025$ (000) Incurred Costs

	Adjusted Recorded					Adjusted Forecast					
Years	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Labor	0	0	0	219	325	340	340	339	339	339	339
Non-Labor	0	0	0	23	10	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**242**	**336**	**345**	**345**	**344**	**344**	**344**	**344**
FTE	0.0	0.0	0.0	1.8	2.7	2.7	2.7	2.7	2.7	2.7	2.7
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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.	325	10	0	335	2.7	0
Total Incurred	**325**	**10**	**0**	**335**	**2.7**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	340	5	0	345	2.7	0
Total Incurred	**340**	**5**	**0**	**345**	**2.7**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	340	5	0	345	2.7	0
Total Incurred	**340**	**5**	**0**	**345**	**2.7**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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	5	0	5	0.0	0
Subj. To % Alloc.	339	0	0	339	2.7	0
Total Incurred	**339**	**5**	**0**	**344**	**2.7**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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.	339	5	0	344	2.7	0
Total Incurred	**339**	**5**	**0**	**344**	**2.7**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast

	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	339	5	0	344	2.7	0
Total Incurred	**339**	**5**	**0**	**344**	**2.7**	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
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.	339	5	0	344	2.7	0
Total Incurred	**339**	**5**	**0**	**344**	**2.7**	**0**
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The allocation of shared services is based on the estimated level of support SoCalGas provides to SDG&E in monitoring and facilitating the implementation of new pipeline safety regulations.

Cost Center Allocation Percentage for 2026

The allocation of shared services is based on the estimated level of support SoCalGas provides to SDG&E in monitoring and facilitating the implementation of new pipeline safety regulations.

Cost Center Allocation Percentage for 2027

The allocation of shared services is based on the estimated level of support SoCalGas provides to SDG&E in monitoring and facilitating the implementation of new pipeline safety regulations.

Cost Center Allocation Percentage for 2028

The allocation of shared services is based on the estimated level of support SoCalGas provides to SDG&E in monitoring and facilitating the implementation of new pipeline safety regulations.

Cost Center Allocation Percentage for 2029

The allocation of shared services is based on the estimated level of support SoCalGas provides to SDG&E in monitoring and facilitating the implementation of new pipeline safety regulations.

Cost Center Allocation Percentage for 2030

The allocation of shared services is based on the estimated level of support SoCalGas provides to SDG&E in monitoring and facilitating the implementation of new pipeline safety regulations.

Note: Totals may include rounding differences.

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson
Category:	C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub:	3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center:	2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure:	No feasible units

Cost Center Allocation Percentage for 2031

The allocation of shared services is based on the estimated level of support SoCalGas provides to SDG&E in monitoring and facilitating the implementation of new pipeline safety regulations.

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	325	325	325	325	325	325	15	15	14	14	14	14	340	340	339	339	339	339
NLbr	10	10	10	10	10	10	-5	-5	-5	-5	-5	-5	5	5	5	5	5	5
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**336**	**336**	**336**	**336**	**336**	**336**	**10**	**10**	**9**	**9**	**9**	**9**	**346**	**346**	**345**	**345**	**345**	**345**
FTE	2.7	2.7	2.7	2.7	2.7	2.7	0.0	0.0	0.0	0.0	0.0	0.0	2.7	2.7	2.7	2.7	2.7	2.7
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	-3	0	-3	0.0	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2026	0	-2	0	-2	0.0	0	1-Sided Adj
Explanation:	This adjustment corrects the prior adjustment identified above to accurately reflect the forecasted GSEP O &M costs. A total of $5k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2026	15	0	0	15	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	**15**	**-5**	**0**	**10**	**0.0**	0	
2027	0	-4	0	-4	0.0	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2027	0	2	0	2	-0.5	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2027	0	-3	0	-3	0.5	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $5k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2027	15	0	0	15	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	**15**	**-5**	**0**	**10**	**0.0**	0	
2028	0	-4	0	-4	0.0	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2028	0	2	0	2	-0.5	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2028	0	-3	0	-3	0.0	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	-5	0	-5	0.5	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs						
2028	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	This adjustment corrects the four prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $5k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2028	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	**14**	**-5**	**0**	**9**	**0.0**	0	
2029	0	-4	0	-4	0.0	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2029	0	2	0	2	-0.5	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2029	0	-3	0	-3	0.5	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $5k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2029	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	**14**	**-5**	**0**	**9**	**0.0**	0	
2030	0	-4	0	-4	0.0	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2030	0	2	0	2	-0.5	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2030	0	-3	0	-3	0.5	0	1-Sided Adj
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $5k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2030	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	**14**	**-5**	**0**	**9**	**0.0**	0	
2031	0	-4	0	-4	0.0	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2031	0	2	0	2	-0.5	0	1-Sided Adj
Explanation:	This adjustment was made in error; however the final adjustment corrected the forecast to accurately reflect GSEP O&M costs.						
2031	0	-3	0	-3	0.5	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	This adjustment corrects the two prior adjustments identified above to accurately reflect the forecasted GSEP O &M costs. A total of $5k was adjusted to reflect the reduction of non-labor costs associated with consulting support.						
2031	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	**14**	**-5**	**0**	**9**	**0.0**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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	183	276
Non-Labor	0	0	0	23	10
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**205**	**287**
FTE	0.0	0.0	0.0	1.5	2.3
Units	0	0	0	0	0
Recorded-Adjusted (Nominal $)					
Labor	0	0	0	183	276
Non-Labor	0	0	0	23	10
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**205**	**287**
FTE	0.0	0.0	0.0	1.5	2.3
Units	0	0	0	0	0
Vacation & Sick (Nominal $)					
Labor	0	0	0	29	49

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

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**	**29**	**49**
FTE	0.0	0.0	0.0	0.3	0.4
Units	0	0	0	0	0
Escalation to 2025$					
Labor	0	0	0	7	0
Non-Labor	0	0	0	1	0
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**8**	**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	219	325
Non-Labor	0	0	0	23	10
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**242**	**336**
FTE	0.0	0.0	0.0	1.8	2.7
Units	0	0	0	0	0

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal $ (000) Incurred Costs					
Years	**2021**	**2022**	**2023**	**2024**	**2025**
Labor	0	0	0	183	276
Non-Labor	0	0	0	23	10
NSE	0	0	0	0	0
Total	**0**	**0**	**0**	**205**	**287**
FTE	0.0	0.0	0.0	1.5	2.3
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal $:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	**0**	**0**	**0**	**0.0**	0	
2022 Total	**0**	**0**	**0**	**0.0**	0	
2023 Total	**0**	**0**	**0**	**0.0**	0	
2024	183	23	0	1.5	0	CCTR Transf From 2200-2335.000

Explanation: To move expense to correct sub workpaper group 2200-7002.000 for BGS refundable as mapping was not entered in GRID

2024 Total	**183**	**23**	**0**	**1.5**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: C. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 3. GSEP PROJECT SUPPORT FOR SDGE - PROGRAM MANAGEMENT
Cost Center: 2200-7002.000 - GSEP SUPPORT FOR SDG&E - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	276	10	0	2.3	0	CCTR Transf To 2200-2335.000
Explanation:	To transfer expense from GSEP 2EN0022.000 for shared services expenses posted in the wrong workpaper group					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible units					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible units					
2025	276	10	0	2.3	0	SSD_Type Transf FROM CC_Subj
Explanation:	To adjust shared services expense to subject to % allocation for base year calculation					
2025	-276	-10	0	-2.3	0	SSD_Type Transf TO IO_Alloc
Explanation:	To adjust shared services expense to subject to % allocation for base year calculation					
2025 Total	**276**	**10**	**0**	**2.3**	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0087	000	IMP Policy & Controls
2200-0181	000	TIMP PROGRAM MANAGEMENT
2200-0234	000	CLEAN TRANSPORTATION
2200-0236	000	FEDERAL TURNKEY PROGRAM (FERP)
2200-0238	000	INT MGMT WORKPLACE DEVELOPMENT
2200-0287	000	HYDROGEN RD&D
2200-0313	000	EGIS DATA MAINTENANCE
2200-0314	000	GIS SUPERVISOR
2200-0319	000	INT MGMT BUDGETS & CONTRACTS
2200-0320	000	GE RESEARCH AND TECHNOLOGY
2200-0324	000	OPERATIONS RD&D PROGRAM
2200-0325	000	ASSET INVESTMENT MANAGEMENT
2200-0345	000	CSF OPS TRNG & DEVELOPMENT
2200-0425	000	UGS DATA INTEGRATION AND TECH DEPLOYMENT
2200-0613	000	PIPELINE SAFETY & EMERGENCY SERVICES
2200-0614	000	GAS OPS TRAINING AND DEVELOPMENT
2200-0798	000	METER SHOP & RECORDS
2200-0799	000	INSTRUMENT REPAIR & QUALITY ASSURANCE
2200-0843	000	CLEAN FUELS SYSTEM
2200-0881	000	INT PLANNING & CONT IMPROVEMENT
2200-0900	000	IM PROCESS ASSURANCE
2200-0908	000	ASSET DATA MANAGEMENT & ANALYTICS
2200-0930	000	INTEGRITY MANAGEMENT SIMP ASSESSMENT
2200-0938	000	INTEGRATED INFRASTRUCTURE PLANNING - DIR
2200-0941	000	CORROSION SUPPORT- STORAGE
2200-0942	000	CSF OPS SUPPORT
2200-0955	000	INT MGMT DATA QUALITY
2200-0957	000	INT MGMT MAOP POLICY & VALIDATION
2200-0958	000	ASSESSMENT PLANNING & PROCESS IMPROVEMEN
2200-0968	000	RISK PROCESS IMPROVEMENT (RPI)
2200-0976	000	High Pressure Project Record Closeout
2200-0989	000	INTERNAL CORROSION MANAGEMENT
2200-1015	000	Construction Ops Materials & Recon
2200-1090	000	CLIMATE ADAPTATION AND GEOHAZARDS PROGRAM
2200-1106	000	EAC- Materials Laboratory
2200-1107	000	INSPECTION - NDE
2200-1199	000	EAC- Administration
2200-1200	000	APPLIED TECHNOLOGY
2200-2011	000	EMISSIONS STRATEGY PROGRAM
2200-2038	000	INTEGRITY MGMT PROGRAM DEVELOPMENT
2200-2059	000	RESEARCH & DEVELOPMENT
2200-2066	000	PIPELINE DESIGN RD&D
2200-2108	000	INT MGMT DIRECTOR
2200-2109	000	INT MGMT PROGRAM SUPPORT
2200-2138	000	INT MGMT CORROSION

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2203	000	INT MGMT CATHODIC PROTECTION REMEDIATION
2200-2213	000	PUBLIC AWARENESS (NON-SHARED)
2200-2229	000	BUSINESS ANALYSIS & GROWTH INITIATIVE
2200-2241	000	EMER MGMT SFTY MGMT SYSTEMS PLANNING
2200-2265	000	NGV & ELECTRICAL FIELD MAINTENANCE
2200-2270	000	DIRECTOR - EMERGENCY SERVICES
2200-2283	000	AVIATION SERVICES
2200-2286	000	RNG & DERS
2200-2290	000	P&M, WORKFORCE DEV, & POLICY CONTROLS
2200-2291	000	ASSESSMENT PLANNING & RECORDS
2200-2292	000	RISK & THREAT
2200-2293	000	DIMP DATA RESEARCH & SPECIAL PROJECTS
2200-2294	000	INT MGMT PREVENTATIVE & MITIGATION
2200-2296	000	DIMP ANALYSYS & IM REPORTING MGMT
2200-2297	000	GIS MGMT & DATA COLLECTION
2200-2298	000	PI FIELD SURVEYS
2200-2299	000	INT MGMT HI PRESSURE DESIGN & ANAL ASMT
2200-2300	000	EAC- Material Quality Management
2200-2325	000	INT MGMT HPPD MAINTENANCE & COMPLIANCE
2200-2335	000	IM Regulatory Program Management
2200-2360	000	GAS DISTRIBUTION COMPLIANCE AND M&I SUPP
2200-2368	000	LAND AND RIGHT OF WAY
2200-2391	000	VP GAS ENGINEERING & SYS INTEG
2200-2400	000	GAS EMISSIONS RD&D
2200-2407	000	INT MGMT ECDA - SOCAL
2200-2472	000	GEOGRAPHIC ANALYSIS & SURVEY
2200-2497	000	IPD LAND SERVICS
2200-2499	000	GIS STRATEGY & APPS TIMP/DIMP
2200-2500	000	TRAINING - TRANSMISSION/STORAGE/HP/M&R
2200-2501	000	TRAINING - DESIGN & SUPPORT
2200-2502	000	TRAINING - WELDING
2200-2516	000	DIRECTOR - CLEAN HYROGEN BUS DEV
2200-2524	000	LOW CARBON RESOURCES
2200-2525	000	CARBON CAPTURE, UTILIZATION & STORAGE
2200-2533	000	GIS - DATA ACCEPTANCE & STANDARDS
2200-2560	000	COMMERCIAL DEVELOPMENT - HYDROGEN
2200-2583	000	CSF INSTRUCTION & DEVELOPMENT
2200-2595	000	DIR INTEGRITY MANAGEMENT & STRAT PLNG
2200-2601	000	INT MGMT & STRAT PLNG RISK PROC & CTRLS
2200-2603	000	UGS DATA COLLECTION
2200-2614	000	BUSINESS STRATEGY AND DEVELOPMENT
2200-2618	000	GIS PACKAGE SUPPORT & QC
2200-2623	000	DAMAGE PREVENTION STRATEGIES
2200-2628	000	DER POLICY STRATEGY MANAGER
2200-2631	000	INT MGMT & STRAT PLNG REGULATORY MANAGER

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2632	000	PRODUCT DEVELOPMENT & STRATEGY