

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-04-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF JENNIFER L. WALKER
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



2028 General Rate Case - Application

INDEX OF WORKPAPERS

Exhibit SCG-04-WP - GAS DISTRIBUTION

DOCUMENT	PAGE
Overall Summary For Exhibit No. SCG-04-WP	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Field Operations and Maintenance	3
..2GD000.000 - FIELD SUPPORT	7
..2GD000.001 - LEAK SURVEY	56
..2GD000.002 - LOCATE AND MARK	72
..2GD000.003 - MAIN MAINTENANCE	82
..2GD000.004 - SERVICE MAINTENANCE	93
..2GD000.005 - TOOLS FITTINGS AND MATERIALS	104
..2GD000.006 - LEAK REPAIR & RESTORATION	115
..2GD000.007 - MEASUREMENT & REGULATION	131
..2GD000.008 - CATHODIC PROTECTION	143
Category: B. DIMP Execution	152
..2GD001.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROJECT EXECU	153
Category: C. Field Operations Management	218
..2GD002.000 - FIELD OPERATIONS MANAGEMENT	219
Category: D. Planning Engineering & Project Management	247
..2GD003.000 - PLANNING ENGINEERING & PROJECT MANAGEMENT	248
Category: E. Integrated Strategy & Resource Management	266
..2GD004.000 - INTEGRATED STRATEGY & RESOURCE MANAGEMENT	267
<i>Appendix A: List of Non-Shared Cost Centers</i>	282

Overall Summary For Exhibit No. SCG-04-WP

Area:	GAS DISTRIBUTION
Witness:	Jennifer L. Walker

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	242,722	265,383	264,406	261,198	260,922	260,960	260,978
Shared Services	0	0	0	0	0	0	0
Total	242,722	265,383	264,406	261,198	260,922	260,960	260,978

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION

Witness: Jennifer L. Walker

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
Description	2025	2026	2027	2028	2029	2030	2031
A. Field Operations and Maintenance	172,086	189,583	190,016	193,261	192,985	193,023	193,041
B. DIMP Execution	30,648	37,075	37,149	30,696	30,696	30,696	30,696
C. Field Operations Management	20,631	19,269	17,782	17,782	17,782	17,782	17,782
D. Planning Engineering & Project Management	4,067	4,088	4,089	4,089	4,089	4,089	4,089
E. Integrated Strategy & Resource Management	15,290	15,368	15,370	15,370	15,370	15,370	15,370
Total	242,722	265,383	264,406	261,198	260,922	260,960	260,978

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Workpaper: VARIOUS

Summary for Category: A. Field Operations and Maintenance

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	121,430	119,357	118,664	120,111	120,123	120,136	120,149
Non-Labor	50,656	70,226	71,352	73,150	72,862	72,887	72,892
NSE	0	0	0	0	0	0	0
Total	172,086	189,583	190,016	193,261	192,985	193,023	193,041
FTE	1,063.9	1,018.2	1,008.3	1,022.5	1,021.9	1,022.0	1,022.0

Workpapers belonging to this Category:

2GD000.000 Field Support

Labor	15,162	15,263	15,265	15,265	15,265	15,265	15,265
Non-Labor	2,565	2,686	2,686	2,686	2,686	2,686	2,686
NSE	0	0	0	0	0	0	0
Total	17,727	17,949	17,951	17,951	17,951	17,951	17,951
FTE	128.7	128.7	128.7	128.7	128.7	128.7	128.7

Unit Measure: FTEs

Units	129	129	129	129	129	129	129
-------	-----	-----	-----	-----	-----	-----	-----

2GD000.001 Leak Survey

Labor	29,260	21,430	19,893	19,894	19,894	19,894	19,894
Non-Labor	99	99	99	99	99	99	99
NSE	0	0	0	0	0	0	0
Total	29,359	21,529	19,992	19,993	19,993	19,993	19,993
FTE	309.2	219.6	202.4	202.4	202.4	202.4	202.4

Unit Measure: Miles inspected - leak survey

Units	35,707	35,707	35,707	35,707	35,707	35,707	35,707
-------	--------	--------	--------	--------	--------	--------	--------

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2GD000.002 Locate and Mark							
Labor	24,630	24,795	24,797	24,798	24,798	24,798	24,798
Non-Labor	222	222	222	222	222	222	222
NSE	0	0	0	0	0	0	0
Total	24,852	25,017	25,019	25,020	25,020	25,020	25,020
FTE	204.5	204.5	204.5	204.5	204.5	204.5	204.5
Unit Measure: USA tickets							
Units *(000)	*977	*977	*977	*977	*977	*977	*977
2GD000.003 Main Maintenance							
Labor	2,875	3,026	3,026	2,975	2,975	2,975	2,975
Non-Labor	2,689	3,710	3,710	3,657	3,657	3,657	3,657
NSE	0	0	0	0	0	0	0
Total	5,564	6,736	6,736	6,632	6,632	6,632	6,632
FTE	26.3	27.0	27.0	26.7	26.7	26.7	26.7
Unit Measure: Work orders							
Units	13,913	13,787	13,787	13,787	13,787	13,787	13,787
2GD000.004 Service Maintenance							
Labor	8,119	6,765	6,766	6,766	6,766	6,766	6,766
Non-Labor	-314	2,449	2,611	2,611	2,611	2,611	2,611
NSE	0	0	0	0	0	0	0
Total	7,805	9,214	9,377	9,377	9,377	9,377	9,377
FTE	74.5	60.6	60.6	60.6	60.6	60.6	60.6
Unit Measure: Work orders							
Units	27,505	28,711	29,015	29,015	29,015	29,015	29,015

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2GD000.005 Tools Fittings and Materials							
Labor	188	44	44	44	44	44	44
Non-Labor	23,531	27,360	27,302	27,323	27,031	27,052	27,052
NSE	0	0	0	0	0	0	0
Total	23,719	27,404	27,346	27,367	27,075	27,096	27,096
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Units Purchased							
Units *(000)	*2,826	*3,143	*3,143	*3,143	*3,143	*3,143	*3,143
2GD000.006 Leak Repair & Restoration							
Labor	21,768	28,437	29,232	30,698	30,698	30,698	30,698
Non-Labor	13,339	25,165	26,182	28,008	28,008	28,008	28,008
NSE	0	0	0	0	0	0	0
Total	35,107	53,602	55,414	58,706	58,706	58,706	58,706
FTE	160.0	216.8	223.8	238.1	237.4	237.4	237.4
Unit Measure: Leaks Repaired							
Units	8,934	10,282	10,408	10,892	10,892	10,892	10,892
2GD000.007 Measurement & Regulation							
Labor	10,715	10,826	10,869	10,899	10,911	10,924	10,937
Non-Labor	2,705	2,715	2,720	2,724	2,728	2,732	2,737
NSE	0	0	0	0	0	0	0
Total	13,420	13,541	13,589	13,623	13,639	13,656	13,674
FTE	84.5	84.8	85.1	85.3	85.4	85.5	85.5
Unit Measure: Work orders							
Units	27,574	27,574	27,574	27,574	27,574	27,574	27,574

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2GD000.008 Cathodic Protection							
Labor	8,713	8,771	8,772	8,772	8,772	8,772	8,772
Non-Labor	5,820	5,820	5,820	5,820	5,820	5,820	5,820
NSE	0	0	0	0	0	0	0
Total	14,533	14,591	14,592	14,592	14,592	14,592	14,592
FTE	76.2	76.2	76.2	76.2	76.2	76.2	76.2
Unit Measure: Work orders							
Units	42,675	42,675	42,675	42,675	42,675	42,675	42,675

Note: Totals may include rounding differences.

**Beginning of Workpaper
2GD000.000 - Field Support**

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Activity Description:

Recorded to this workpaper are labor expenses for field employees' time attending meetings and training. Also included are non-labor expenses for office supplies, communication devices and materials, and other elements for field maintenance work. These labor and non-labor materials are necessary to support costs for completing field operations maintenance and construction work.

Forecast Explanations:

Labor - Base YR Rec

The Gas Distribution field workforce is expected to remain consistent to 2025 levels through the GRC period. As the labor associated with meetings and training is the primary driver of cost in this workpaper, a base year forecast methodology was chosen.

Non-Labor - Base YR Rec

The Gas Distribution field workforce is expected to remain consistent to 2025 levels through the GRC period. The non-labor necessary to support the activities described in this workpaper in 2025 would be expected to remain consistent as the workforce remains consistent.

NSE - Base YR Rec

NSE is not applicable to this workpaper.

Units - Base YR Rec

FTE.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	16,902	17,096	16,587	14,991	15,162	15,263	15,265	15,265	15,265	15,265	15,265
Non-Labor	3,500	3,469	3,489	2,391	2,565	2,686	2,686	2,686	2,686	2,686	2,686
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	20,403	20,565	20,075	17,383	17,727	17,949	17,951	17,951	17,951	17,951	17,951
FTE	146.7	152.1	151.2	139.1	128.7	128.7	128.7	128.7	128.7	128.7	128.7
Units	147	152	151	139	129	129	129	129	129	129	129

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field 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	15,162	15,162	15,162	15,162	15,162	15,162	101	103	103	103	103	103	15,263	15,265	15,265	15,265	15,265	15,265
NLbr	2,565	2,565	2,565	2,565	2,565	2,565	121	121	121	121	121	121	2,686	2,686	2,686	2,686	2,686	2,686
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	17,727	17,727	17,727	17,727	17,727	17,727	222	224	224	224	224	224	17,949	17,951	17,951	17,951	17,951	17,951
FTE	128.7	128.7	128.7	128.7	128.7	128.7	0.0	0.0	0.0	0.0	0.0	0.0	128.7	128.7	128.7	128.7	128.7	128.7
Units	129	129	129	129	129	129	0	0	0	0	0	0	129	129	129	129	129	129

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	121	0	121	0.0	0	1-Sided Adj
Explanation:	Estimated costs associated with the Operations Communication Initiative. Please see the testimony for additional details.						
2026	101	0	0	101	0.0	0	1-Sided 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	101	121	0	222	0.0	0	
2027	0	121	0	121	0.0	0	1-Sided Adj
Explanation:	Estimated costs associated with the Operations Communication Initiative. Please see the testimony for additional details.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	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	121	0	224	0.0	0	
2028	0	121	0	121	0.0	0	1-Sided Adj
Explanation:	Estimated costs associated with the Operations Communication Initiative. Please see the testimony for additional details.						
2028	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.						
2028 Total	103	121	0	224	0.0	0	
2029	0	121	0	121	0.0	0	1-Sided Adj
Explanation:	Estimated costs associated with the Operations Communication Initiative. Please see the testimony for additional details.						
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	121	0	224	0.0	0	
2030	0	121	0	121	0.0	0	1-Sided Adj
Explanation:	Estimated costs associated with the Operations Communication Initiative. Please see the testimony for additional details.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	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.							
2030 Total	103	121	0	224	0.0	0	
2031	0	121	0	121	0.0	0	1-Sided Adj
Explanation: Estimated costs associated with the Operations Communication Initiative. Please see the testimony for additional details.							
2031	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.							
2031 Total	103	121	0	224	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	12,801	13,467	13,874	12,296	13,259
Non-Labor	3,791	4,122	3,535	2,715	2,938
NSE	0	0	0	0	0
Total	16,592	17,589	17,409	15,011	16,197
FTE	128.1	132.5	135.4	116.6	109.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-439	-413	-621	84	-374
Non-Labor	-895	-908	-213	-389	-373
NSE	0	0	0	0	0
Total	-1,334	-1,320	-834	-305	-747
FTE	-5.2	-4.3	-6.3	1.5	-2.3
Units	147	152	151	139	129
Recorded-Adjusted (Nominal \$)					
Labor	12,362	13,054	13,253	12,379	12,886
Non-Labor	2,895	3,215	3,322	2,326	2,565
NSE	0	0	0	0	0
Total	15,258	16,269	16,575	14,706	15,450
FTE	122.9	128.1	129.1	118.1	107.6
Units	147	152	151	139	129
Vacation & Sick (Nominal \$)					
Labor	2,182	2,204	2,105	1,987	2,277

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field 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	2,182	2,204	2,105	1,987	2,277
FTE	23.8	24.0	22.1	21.0	21.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	2,358	1,838	1,229	625	0
Non-Labor	605	254	167	65	0
NSE	0	0	0	0	0
Total	2,963	2,092	1,396	690	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	16,902	17,096	16,587	14,991	15,162
Non-Labor	3,500	3,469	3,489	2,391	2,565
NSE	0	0	0	0	0
Total	20,403	20,565	20,075	17,383	17,727
FTE	146.7	152.1	151.2	139.1	128.7
Units	147	152	151	139	129

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-439	-413	-621	84	-374
Non-Labor	-895	-908	-213	-389	-373
NSE	0	0	0	0	0
Total	-1,334	-1,320	-834	-305	-747
FTE	-5.2	-4.3	-6.3	1.5	-2.3
Units	147	152	151	139	129

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-3	-20	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-47	0	0	-0.5	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-5	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-9	-27	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	106	0	0.0	0	CCTR Transf From 2200-0443.001
Explanation: Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2021	-62	-87	0	-0.6	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-6	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	269	0	0	3.7	0	CCTR Transf From 2200-0443.001
Explanation: Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2021	-18	-3	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-1	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-2	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-4	-27	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-4	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-6	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-8	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-14	-92	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-35	-18	0	-0.4	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-8	-6	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-8	-42	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-25	-8	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-30	-2	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-8	-3	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-11	-15	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-9	-246	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-25	-3	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-7	-5	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-12	-75	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-6	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	-5	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-24	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-94	-27	0	-0.9	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-2	-24	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-70	-43	0	-0.7	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-9	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-3	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-13	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-12	-14	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-12	-34	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-3	-35	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-4	-10	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-13	-25	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-6	-28	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-11	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-19	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-9	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-17	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-6	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	147	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to input units.						
2021	-41	-7	0	-0.5	0	CCTR Transf To 2200-0423.000
Explanation: Adjustment to move costs related to a VP cost center that are being consolidated in the Integrated Strategy & Resource Management workpaper.						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2021 Total	-439	-895	0	-5.2	147	
2022	-1	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-22	-4	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-85	-22	0	-0.9	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	108	0	0.0	0	CCTR Transf From 2200-0443.001

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2022	-15	-168	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-46	-47	0	-0.5	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	456	0	0	5.9	0	CCTR Transf From 2200-0443.001
Explanation: Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2022	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-17	-1	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-11	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-2	-3	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-55	-13	0	-0.6	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-15	-19	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-3	-3	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-4	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-61	-8	0	-0.7	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-6	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-13	-10	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-10	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-11	-15	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-16	-40	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-12	-47	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-6	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-13	-3	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-4	-135	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	-106	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	-20	0	0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-38	-33	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-1	-51	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-8	-142	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-17	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-1	-3	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-4	-9	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-10	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-42	-48	0	-0.5	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-40	-13	0	-0.4	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-45	0	0	-0.5	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-15	-4	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-21	-1	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-8	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-72	-3	0	-0.8	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-26	-3	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-13	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	-15	-20	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	0	0	0	0.0	152	1-Sided Adj
Explanation:	Adjustment to input units.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-35	0	0	-0.4	0	CCTR Transf To 2200-0423.000
Explanation:	Adjustment to move costs related to a VP cost center that are being consolidated in the Integrated Strategy & Resource Management workpaper.					
2022	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					
2022 Total	-413	-908	0	-4.3	152	
2023	-10	-8	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-17	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-41	-21	0	-0.4	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	0	174	0	0.0	0	CCTR Transf From 2200-0443.001
Explanation:	Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-16	-26	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-64	-20	0	-0.6	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-9	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	566	0	0	7.0	0	CCTR Transf From 2200-0443.001
Explanation:	Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2023	-19	-7	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-3	-18	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-84	-3	0	-1.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-30	-7	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-64	-5	0	-0.6	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-5	-24	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-21	-5	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-10	-18	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-20	-10	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-25	-9	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-10	1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-48	-7	0	-0.5	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-8	-13	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-32	-21	0	-0.3	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-24	-3	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-19	-25	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-6	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	-21	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-42	-9	0	-0.4	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-8	-5	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-49	-29	0	-0.5	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-13	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-13	-10	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-12	-9	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-31	-18	0	-0.3	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-29	-4	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-21	-4	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-15	-7	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-3	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-94	0	0	-1.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-128	-3	0	-1.4	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-27	-1	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-30	0	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-29	-2	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.0	151	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to input units.						
2023	-40	-1	0	-0.4	0	CCTR Transf To 2200-0423.000
Explanation: Adjustment to move costs related to a VP cost center that are being consolidated in the Integrated Strategy & Resource Management workpaper.						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023 Total	-621	-213	0	-6.3	151	
2024	-49	-11	0	-0.4	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-22	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-23	-102	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	123	0	0.0	0	CCTR Transf From 2200-0443.001

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2024	855	0	0	9.9	0	CCTR Transf From 2200-0443.001
Explanation: Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2024	-11	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-23	-43	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-12	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-37	-5	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-10	-25	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-8	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-13	-13	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-21	-62	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-29	-19	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-18	-28	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-4	-29	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-9	-7	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-16	-10	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-5	-13	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-27	-2	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-14	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-28	-1	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-6	-5	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-42	-2	0	-0.4	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	0	-3	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-12	-3	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-4	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-4	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-10	-14	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-27	-1	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-26	-12	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-12	-4	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-5	-23	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-17	-11	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-8	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-20	-6	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-23	-9	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-33	-2	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-14	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-24	-16	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-23	-17	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	11	0	0	0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-20	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-15	-7	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-5	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	5	0	0	0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	-4	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-16	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.0	139	1-Sided Adj
Explanation: Adjustment to input units.						
2024	-28	0	0	-0.3	0	CCTR Transf To 2200-0423.000
Explanation: Adjustment to move costs related to a VP cost center that are being consolidated in the Integrated Strategy & Resource Management workpaper.						
2024 Total	84	-389	0	1.5	139	
2025	-51	-16	0	-0.4	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-23	-12	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-16	-12	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	134	0	0.0	0	CCTR Transf From 2200-0443.001
Explanation:	Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2025	-43	-1	0	-0.4	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2025	-15	-29	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2025	654	0	0	7.1	0	CCTR Transf From 2200-0443.001
Explanation:	Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2025	-4	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2025	-17	-1	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2025	-2	-2	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-6	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-5	-56	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-31	-25	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	5	0	0	0.1	0	CCTR Transf From 2200-0005.000
Explanation: 2-sided adjustment to transfer costs to correct cost center in 2200-GOGD. Workpaper 2GD000.000; CC 2200-0443.000.						
2025	0	0	0	0.1	0	CCTR Transf From 2200-0005.000
Explanation: 2-sided adjustment to transfer costs to correct cost center in 2200-GOGD. Workpaper 2GD000.000; CC 2200-0528.000.						
2025	-6	-33	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-9	-69	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-4	-39	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-8	-39	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-13	-18	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-5	-11	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-12	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-17	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-19	-1	0	-0.2	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-4	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-14	-16	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-5	-9	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-5	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-18	-5	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	-4	0	0.0	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-3	-5	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-54	0	0	-0.4	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-33	-16	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-16	-2	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-3	-22	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	2	-2	0	0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-5	-1	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-1	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-10	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-42	-31	0	-0.4	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-2	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-11	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-32	-2	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-1	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-32	0	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-6	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-4	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 1. Field Support
Workpaper: 2GD000.000 - Field Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-23	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-58	-1	0	-0.5	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	0.0	129	1-Sided Adj
Explanation: Adjustment to input units.						
2025	-336	-17	0	-1.7	0	CCTR Transf To 2200-0423.000
Explanation: Adjustment to move costs related to VP cost centers that are being consolidated in the Integrated Strategy & Resource Management workpaper.						
2025 Total	-374	-373	0	-2.3	129	

Note: Totals may include rounding differences.

**Beginning of Workpaper
2GD000.001 - Leak Survey**

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Activity Description:

Recorded to this workgroup are the labor and non-labor expenses associated with federal and state pipeline safety regulations, which require SoCalGas to survey its gas distribution system for leakage. SoCalGas pipelines are routinely leak surveyed at intervals of one or five years or multiple times per year. Survey frequency is determined by several factors, including pipe material (e.g., plastic or steel), operating pressure, the presence or absence of cathodic protection, and the proximity of the pipeline to population centers. Beginning in 2026, SoCalGas will be shifting the atmospheric corrosion (ACOR) meter inspection process that was previously conducted by Customer Services Department personnel to Gas Distribution Department personnel while they are already performing the leak survey task. The adjustment of additional personnel and cost associated with this shift is demonstrated through adjustments made in the historic years in both this workpaper and the Meter Set Assembly Inspection workpaper in the Customer Services witness area. An adjustment demonstrating an expected efficiency gained by this process shift is demonstrated in the forecast adjustments.

Forecast Explanations:

Labor - Base YR Rec

SoCalGas has chosen a base year forecast to forecast the base spending for the leak survey work. The total volume of survey is expected to remain relatively consistent from year to year in the GRC period. A base year forecast is therefore a good baseline to represent the expected labor cost of this activity. A cost reduction has been included in the forecast period to demonstrate an expected efficiency gained through the shifting of the ACOR meter inspection task from Customer Services to Gas Distribution.

Non-Labor - Base YR Rec

SoCalGas has chosen a base year forecast to forecast the base spending for the leak survey work. The total volume of survey is expected to remain relatively consistent from year to year in the GRC period. A base year forecast is therefore a good baseline to represent the expected non-labor cost of this activity. A cost reduction has been included in the forecast period to demonstrate an expected efficiency gained through the shifting of the meter inspection task from Customer Services to Gas Distribution.

NSE - Base YR Rec

NSE is not applicable to this workpaper.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Units - Base YR Rec

Miles inspected - leak survey.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	31,595	33,028	32,300	30,245	29,260	21,430	19,893	19,894	19,894	19,894	19,894
Non-Labor	22	44	35	24	99	99	99	99	99	99	99
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	31,618	33,072	32,335	30,269	29,359	21,529	19,992	19,993	19,993	19,993	19,993
FTE	317.9	347.2	357.5	330.1	309.2	219.6	202.4	202.4	202.4	202.4	202.4
Units	36,005	36,579	36,283	35,962	35,707	35,707	35,707	35,707	35,707	35,707	35,707

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

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	29,260	29,260	29,260	29,260	29,260	29,260	-7,830	-9,367	-9,366	-9,366	-9,366	-9,366	21,430	19,893	19,894	19,894	19,894	19,894
NLbr	99	99	99	99	99	99	0	0	0	0	0	0	99	99	99	99	99	99
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	29,359	29,359	29,359	29,359	29,359	29,359	-7,830	-9,367	-9,366	-9,366	-9,366	-9,366	21,529	19,992	19,993	19,993	19,993	19,993
FTE	309.2	309.2	309.2	309.2	309.2	309.2	-89.6	-106.8	-106.8	-106.8	-106.8	-106.8	219.6	202.4	202.4	202.4	202.4	202.4
Units	35,707	35,707	35,707	35,707	35,707	35,707	0	0	0	0	0	0	35,707	35,707	35,707	35,707	35,707	35,707

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	-7,972	0	0	-7,972	-89.6	0	1-Sided Adj
Explanation:	Adjustment to reflect efficiency of Atmospheric Corrosion (ACOR) inspections and Leak Survey merge. Please see the testimony for additional details.						
2026	142	0	0	142	0.0	0	1-Sided 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	-7,830	0	0	-7,830	-89.6	0	
2027	-9,501	0	0	-9,501	-106.8	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjustment to reflect efficiency of Atmospheric Corrosion (ACOR) inspections and Leak Survey merge. Please see the testimony for additional details.							
2027	134	0	0	134	0.0	0	1-Sided 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	-9,367	0	0	-9,367	-106.8	0	
2028	-9,501	0	0	-9,501	-106.8	0	1-Sided Adj
Explanation: Adjustment to reflect efficiency of Atmospheric Corrosion (ACOR) inspections and Leak Survey merge. Please see the testimony for additional details.							
2028	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.							
2028 Total	-9,366	0	0	-9,366	-106.8	0	
2029	-9,501	0	0	-9,501	-106.8	0	1-Sided Adj
Explanation: Adjustment to reflect efficiency of Atmospheric Corrosion (ACOR) inspections and Leak Survey merge. Please see the testimony for additional details.							
2029	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.							
2029 Total	-9,366	0	0	-9,366	-106.8	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	-9,501	0	0	-9,501	-106.8	0	1-Sided Adj
Explanation:	Adjustment to reflect efficiency of Atmospheric Corrosion (ACOR) inspections and Leak Survey merge. Please see the testimony for additional details.						
2030	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.						
2030 Total	-9,366	0	0	-9,366	-106.8	0	
2031	-9,501	0	0	-9,501	-106.8	0	1-Sided Adj
Explanation:	Adjustment to reflect efficiency of Atmospheric Corrosion (ACOR) inspections and Leak Survey merge. Please see the testimony for additional details.						
2031	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.						
2031 Total	-9,366	0	0	-9,366	-106.8	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	8,858	9,017	9,331	10,111	10,522
Non-Labor	19	40	33	24	99
NSE	0	0	0	0	0
Total	8,877	9,058	9,364	10,135	10,621
FTE	87.4	95.7	108.3	111.7	108.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	14,251	16,203	16,477	14,864	14,344
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	14,251	16,203	16,477	14,864	14,344
FTE	180.1	198.0	197.3	169.4	151.7
Units	36,005	36,579	36,283	35,962	35,707
Recorded-Adjusted (Nominal \$)					
Labor	23,109	25,221	25,809	24,975	24,866
Non-Labor	19	40	33	24	99
NSE	0	0	0	0	0
Total	23,127	25,261	25,842	24,999	24,965
FTE	267.5	293.8	305.6	281.2	259.8
Units	36,005	36,579	36,283	35,962	35,707
Vacation & Sick (Nominal \$)					
Labor	4,079	4,257	4,098	4,009	4,394

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

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	4,079	4,257	4,098	4,009	4,394
FTE	50.4	53.4	51.9	48.9	49.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	4,408	3,551	2,393	1,261	0
Non-Labor	4	3	2	1	0
NSE	0	0	0	0	0
Total	4,411	3,554	2,395	1,262	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	31,595	33,028	32,300	30,245	29,260
Non-Labor	22	44	35	24	99
NSE	0	0	0	0	0
Total	31,618	33,072	32,335	30,269	29,359
FTE	317.9	347.2	357.5	330.1	309.2
Units	36,005	36,579	36,283	35,962	35,707

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	14,251	16,203	16,477	14,864	14,344
Non-Labor	0	0	0	-0.001	0
NSE	0	0	0	0	0
Total	14,251	16,203	16,477	14,864	14,344
FTE	180.1	198.0	197.3	169.4	151.7
Units	36,005	36,579	36,283	35,962	35,707

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	36,005	1-Sided Adj
Explanation: Adjustment to input units.						
2021	0	-282	0	0.0	0	CCTR Transf To 2200-0443.005
Explanation: Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2021	2,143	0	0	25.1	0	CCTR Transf From 2200-0591.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 200008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						
2021	0	-106	0	0.0	0	CCTR Transf To 2200-0443.000
Explanation: Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2021	6,584	134	0	85.2	0	CCTR Transf From 2200-0845.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						
2021	5,793	148	0	73.5	0	CCTR Transf From 2200-0846.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						
2021	0	106	0	0.0	0	CCTR Transf From 2200-2571.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						
2021	-269	0	0	-3.7	0	CCTR Transf To 2200-0443.000
Explanation: Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2021 Total	14,251	0	0	80.1	36,005	
2022	0	0	0	0.0	36,579	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to input units.						
2022	0	-262	0	0.0	0	CCTR Transf To 2200-0443.005
Explanation: Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2022	0	-108	0	0.0	0	CCTR Transf To 2200-0443.000
Explanation: Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2022	2,945	0	0	33.7	0	CCTR Transf From 2200-0591.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 20O008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						
2022	6,927	121	0	86.2	0	CCTR Transf From 2200-0845.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 20O012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						
2022	6,787	141	0	84.0	0	CCTR Transf From 2200-0846.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 20O012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						
2022	0	108	0	0.0	0	CCTR Transf From 2200-2571.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 20O012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	-456	0	0	-5.9	0	CCTR Transf To 2200-0443.000
Explanation: Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2022 Total	16,203	0	0	98.0	36,579	
2023	0	0	0	0.0	36,283	1-Sided Adj
Explanation: Adjustment to input units.						
2023	0	-304	0	0.0	0	CCTR Transf To 2200-0443.005
Explanation: Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2023	0	-174	0	0.0	0	CCTR Transf To 2200-0443.000
Explanation: Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2023	8,081	130	0	97.4	0	CCTR Transf From 2200-0845.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						
2023	7,439	173	0	89.9	0	CCTR Transf From 2200-0846.000
Explanation: Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	174	0	0.0	0	CCTR Transf From 2200-2571.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2023	1,523	0	0	17.0	0	CCTR Transf From 2200-0591.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2023	-566	0	0	-7.0	0	CCTR Transf To 2200-0443.000
Explanation:	Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2023 Total	16,477	0	0	97.3	36,283	
2024	0	0	0	0.0	35,962	1-Sided Adj
Explanation:	Adjustment to input units.					
2024	0	-323	0	0.0	0	CCTR Transf To 2200-0443.005
Explanation:	Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2024	0	-123	0	0.0	0	CCTR Transf To 2200-0443.000
Explanation:	Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-855	0	0	-9.9	0	CCTR Transf To 2200-0443.000
Explanation:	Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2024	801	0	0	8.8	0	CCTR Transf From 2200-0591.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2024	7,505	184	0	86.1	0	CCTR Transf From 2200-0845.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2024	7,412	139	0	84.4	0	CCTR Transf From 2200-0846.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2024	0	123	0	0.0	0	CCTR Transf From 2200-2571.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2024 Total	14,864	0	0	69.4	35,962	
2025	0	0	0	0.0	35,707	1-Sided Adj
Explanation:	Adjustment to input units.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-131	0	0.0	0	CCTR Transf To 2200-0443.005
Explanation:	Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2025	0	-134	0	0.0	0	CCTR Transf To 2200-0443.000
Explanation:	Adjustment to move non-labor costs associated with office supplies that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2025	1,602	0	0	16.4	0	CCTR Transf From 2200-0591.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200008 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2025	6,386	74	0	68.1	0	CCTR Transf From 2200-0845.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2025	7,010	57	0	74.3	0	CCTR Transf From 2200-0846.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2025	0	134	0	0.0	0	CCTR Transf From 2200-2571.000
Explanation:	Transfer MSA Inspection related costs from Customer Services workpaper 200012 to cost center 2200-0443.001 in workpaper 2GD000.001 to align historical costs with 2028 GRC workpaper framework.					
2025	-654	0	0	-7.1	0	CCTR Transf To 2200-0443.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 2. Leak Survey
Workpaper: 2GD000.001 - Leak Survey
Unit Measure: Miles inspected - leak survey

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move labor costs associated with meetings that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2025 Total	14,344	0	0	51.7	35,707	

Note: Totals may include rounding differences.

Beginning of Workpaper
2GD000.002 - Locate and Mark

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
Unit Measure: USA tickets

Activity Description:

The activities completed under this cost workgroup are preventative in nature and are required to avert damages caused by third-party excavators working near gas underground substructures. The work is primarily comprised of locating and marking SoCalGas's underground pipelines, conducting stand-bys, performing pothole operations, and performing depth checks.

Forecast Explanations:

Labor - Base YR Rec

The activity in this workgroup is driven by the level of construction activity throughout the service territory and by public awareness of the requirement to contact the appropriate Regional Notification Center before commencing excavation work. SoCalGas expects Locate and Mark activities to remain consistent through the GRC period and has chosen a Base Year forecast methodology to project labor costs .

Non-Labor - Base YR Rec

The activity in this workgroup is driven by the level of construction activity throughout the service territory and by public awareness of the requirement to contact the appropriate Regional Notification Center before commencing excavation work. SoCalGas expects Locate and Mark activities to remain consistent through the GRC period and has chosen a Base Year forecast methodology to project non -labor costs.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

USA Tickets.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
Unit Measure: USA tickets

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	21,858	24,301	24,706	25,684	24,630	24,795	24,797	24,798	24,798	24,798	24,798
Non-Labor	313	332	292	337	222	222	222	222	222	222	222
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	22,171	24,633	24,998	26,021	24,852	25,017	25,019	25,020	25,020	25,020	25,020
FTE	189.2	200.5	205.8	214.7	204.5	204.5	204.5	204.5	204.5	204.5	204.5
Units *(000)	*901	*986	*928	*912	*977	*977	*977	*977	*977	*977	*977

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
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	24,630	24,630	24,630	24,630	24,630	24,630	165	167	168	168	168	168	24,795	24,797	24,798	24,798	24,798	24,798
NLbr	222	222	222	222	222	222	0	0	0	0	0	0	222	222	222	222	222	222
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	24,852	24,852	24,852	24,852	24,852	24,852	165	167	168	168	168	168	25,017	25,019	25,020	25,020	25,020	25,020
FTE	204.5	204.5	204.5	204.5	204.5	204.5	0.0	0.0	0.0	0.0	0.0	0.0	204.5	204.5	204.5	204.5	204.5	204.5
Units *(000)	*977	*977	*977	*977	*977	*977	*0	*0	*0	*0	*0	*0	*977	*977	*977	*977	*977	*977

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	165	0	0	165	0.0	0	1-Sided 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	165	0	0	165	0.0	0	
2027	167	0	0	167	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	167	0	0	167	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
Unit Measure: USA tickets

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	168	0	0	168	0.0	0	1-Sided 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	168	0	0	168	0.0	0	
2029	168	0	0	168	0.0	0	1-Sided 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	168	0	0	168	0.0	0	
2030	168	0	0	168	0.0	0	1-Sided 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	168	0	0	168	0.0	0	
2031	168	0	0	168	0.0	0	1-Sided 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	168	0	0	168	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
Unit Measure: USA tickets

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	15,991	18,556	19,741	21,213	20,933
Non-Labor	267	331	279	328	224
NSE	0	0	0	0	0
Total	16,258	18,888	20,020	21,541	21,157
FTE	159.2	169.6	176.0	182.9	171.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-3	0	-1	-3	-2
Non-Labor	-8	-23	-1	0	-2
NSE	0	0	0	0	0
Total	-12	-24	-2	-4	-4
FTE	-0.1	-0.1	-0.1	-0.1	-0.1
Units *(000)	*901	*986	*928	*912	*977
Recorded-Adjusted (Nominal \$)					
Labor	15,987	18,556	19,741	21,209	20,931
Non-Labor	259	308	278	328	222
NSE	0	0	0	0	0
Total	16,246	18,864	20,018	21,537	21,153
FTE	159.2	169.6	175.9	182.8	171.8
Units *(000)	*901	*986	*928	*912	*977
Vacation & Sick (Nominal \$)					
Labor	2,822	3,132	3,135	3,404	3,699

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
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	2,822	3,132	3,135	3,404	3,699
FTE	30.0	30.9	29.9	31.9	32.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	3,049	2,612	1,831	1,071	0
Non-Labor	54	24	14	9	0
NSE	0	0	0	0	0
Total	3,103	2,637	1,845	1,080	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	21,858	24,301	24,706	25,684	24,630
Non-Labor	313	332	292	337	222
NSE	0	0	0	0	0
Total	22,171	24,633	24,998	26,021	24,852
FTE	189.2	200.5	205.8	214.7	204.5
Units *(000)	*901	*986	*928	*912	*977

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
Unit Measure: USA tickets

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-3	-0.315	-0.867	-3	-2
Non-Labor	-8	-23	-1	-0.301	-2
NSE	0	0	0	0	0
Total	-12	-24	-2	-4	-4
FTE	-0.1	-0.1	-0.1	-0.1	-0.1
Units *(000)	*901	*986	*928	*912	*977

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-3	-8	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	901,453	1-Sided Adj
Explanation: Adjustment to input units.						
2021 Total	-3	-8	0	-0.1	901,453	
2022	0	-23	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
Unit Measure: USA tickets

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.0	986,263	1-Sided Adj
Explanation: Adjustment to input units.						
2022 Total	0	-23	0	-0.1	986,263	
2023	-1	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.0	928,071	1-Sided Adj
Explanation: Adjustment to input units.						
2023 Total	-1	-1	0	-0.1	928,071	
2024	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.0	912,022	1-Sided Adj
Explanation: Adjustment to input units.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 3. Locate and Mark
Workpaper: 2GD000.002 - Locate and Mark
Unit Measure: USA tickets

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-3	0	0	-0.1	912,022	
2025	-2	-2	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2025	0	0	0	0.0	977,341	1-Sided Adj
Explanation:	Adjustment to input units.					
2025 Total	-2	-2	0	-0.1	977,341	

Note: Totals may include rounding differences.

Beginning of Workpaper
2GD000.003 - Main Maintenance

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

Activity Description:

Main maintenance work is generally corrective in nature and is required to keep the natural gas system operating safely and reliably. The work in this workgroup is designed to meet federal and state pipeline safety regulations and to extend the life of distribution main pipelines and related infrastructure. Main maintenance work is primarily comprised of compliance maintenance and miscellaneous main maintenance.

Forecast Explanations:

Labor - 5-YR Average

The primary driver for labor costs within the Main Maintenance workpaper are compliance maintenance activities such as Pipeline Patrol, Bridge and Span Survey, Unstable Earth Survey, and Valve Maintenance. The compliance maintenance activities are generally stable from year to year as they are based on the assets in the system. There can be some volatility in the miscellaneous main maintenance categories as they are often driven by outside influences such as projects initiated by municipalities. For this reason, a five-year average was chosen to account for the potential volatility of the miscellaneous main maintenance work along with accounting for the relative consistency of the compliance main maintenance work over time.

Non-Labor - 5-YR Average

The non-labor costs include contractor costs, materials, vehicle rentals, and permit fees associated with Main Maintenance activities. A five-year average was chosen to account for the potential volatility of the miscellaneous main maintenance work along with accounting for the relative consistency of the compliance main maintenance work over time.

NSE - 5-YR Average

NSE is not applicable to this workgroup.

Units - 5-YR Average

Work orders.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,142	2,612	3,297	3,102	2,875	3,025	3,025	2,974	2,974	2,974	2,974
Non-Labor	4,293	4,104	3,704	3,758	2,689	3,710	3,710	3,657	3,657	3,657	3,657
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	7,436	6,716	7,001	6,860	5,564	6,735	6,735	6,631	6,631	6,631	6,631
FTE	27.2	23.6	29.4	28.7	26.3	27.0	27.0	26.7	26.7	26.7	26.7
Units	13,286	13,327	14,074	14,335	13,913	13,787	13,787	13,787	13,787	13,787	13,787

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,005	3,005	3,005	3,005	3,005	3,005	20	20	-31	-31	-31	-31	3,025	3,025	2,974	2,974	2,974	2,974
NLbr	3,710	3,710	3,710	3,710	3,710	3,710	0	0	-53	-53	-53	-53	3,710	3,710	3,657	3,657	3,657	3,657
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,715	6,715	6,715	6,715	6,715	6,715	20	20	-84	-84	-84	-84	6,735	6,735	6,631	6,631	6,631	6,631
FTE	27.0	27.0	27.0	27.0	27.0	27.0	0.0	0.0	-0.3	-0.3	-0.3	-0.3	27.0	27.0	26.7	26.7	26.7	26.7
Units	13,787	13,787	13,787	13,787	13,787	13,787	0	0	0	0	0	0	13,787	13,787	13,787	13,787	13,787	13,787

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	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.						
2026 Total	20	0	0	20	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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2028	-51	-53	0	-104	-0.3	0	1-Sided Adj
Explanation:	Reallocating O&M Main Maintenance funds to Capital in alignment with the proposed change to its capitalization threshold for gas distribution pipe main replacement. See Capital workpaper 002520 - Main Replacement. Please see the testimony for additional details.						
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	-31	-53	0	-84	-0.3	0	
2029	-51	-53	0	-104	-0.3	0	1-Sided Adj
Explanation:	Reallocating O&M Main Maintenance funds to Capital in alignment with the proposed change to its capitalization threshold for gas distribution pipe main replacement. See Capital workpaper 002520 - Main Replacement. Please see the testimony for additional details.						
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	-31	-53	0	-84	-0.3	0	
2030	-51	-53	0	-104	-0.3	0	1-Sided Adj
Explanation:	Reallocating O&M Main Maintenance funds to Capital in alignment with the proposed change to its capitalization threshold for gas distribution pipe main replacement. See Capital workpaper 002520 - Main Replacement. Please see the testimony for additional details.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
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	-31	-53	0	-84	-0.3	0	
2031	-51	-53	0	-104	-0.3	0	1-Sided Adj
Explanation: Reallocating O&M Main Maintenance funds to Capital in alignment with the proposed change to its capitalization threshold for gas distribution pipe main replacement. See Capital workpaper 002520 - Main Replacement. Please see the testimony for additional details.							
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	-31	-53	0	-84	-0.3	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,303	2,038	4,223	2,598	2,473
Non-Labor	3,569	3,986	4,199	3,702	2,719
NSE	0	0	0	0	0
Total	5,871	6,023	8,422	6,300	5,192
FTE	23.0	20.4	40.4	24.8	22.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-4	-43	-1,589	-36	-30
Non-Labor	-17	-182	-671	-46	-30
NSE	0	0	0	0	0
Total	-22	-225	-2,261	-83	-60
FTE	-0.1	-0.4	-15.1	-0.3	-0.2
Units	13,286	13,327	14,074	14,335	13,913
Recorded-Adjusted (Nominal \$)					
Labor	2,298	1,995	2,634	2,561	2,443
Non-Labor	3,551	3,803	3,527	3,656	2,689
NSE	0	0	0	0	0
Total	5,850	5,798	6,161	6,217	5,132
FTE	22.9	20.0	25.2	24.5	22.1
Units	13,286	13,327	14,074	14,335	13,913
Vacation & Sick (Nominal \$)					
Labor	406	337	418	411	432

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

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	406	337	418	411	432
FTE	4.3	3.6	4.2	4.2	4.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	438	281	244	129	0
Non-Labor	742	301	177	102	0
NSE	0	0	0	0	0
Total	1,180	582	421	232	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	3,142	2,612	3,297	3,102	2,875
Non-Labor	4,293	4,104	3,704	3,758	2,689
NSE	0	0	0	0	0
Total	7,436	6,716	7,001	6,860	5,564
FTE	27.2	23.6	29.4	28.7	26.3
Units	13,286	13,327	14,074	14,335	13,913

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-4	-43	-1,589	-36	-30
Non-Labor	-17	-182	-671	-46	-30
NSE	0	0	0	0	0
Total	-22	-225	-2,261	-83	-60
FTE	-0.1	-0.4	-15.1	-0.3	-0.2
Units	13,286	13,327	14,074	14,335	13,913

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-4	-17	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	13,286	1-Sided Adj
Explanation: Adjustment to input units.						
2021 Total	-4	-17	0	-0.1	13,286	
2022	-43	-182	0	-0.4	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.0	13,327	1-Sided Adj
Explanation: Adjustment to input units.						
2022 Total	-43	-182	0	-0.4	13,327	
2023	-1,589	-671	0	15.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.0	14,074	1-Sided Adj
Explanation: Adjustment to input units.						
2023 Total	-1,589	-671	0	15.1	14,074	
2024	-36	-46	0	-0.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.0	14,335	1-Sided Adj
Explanation: Adjustment to input units.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 4. Main Maintenance
Workpaper: 2GD000.003 - Main Maintenance
Unit Measure: Work orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-36	-46	0	-0.3	14,335	
2025	-30	-30	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2025	0	0	0	0.0	13,913	1-Sided Adj
Explanation:	Adjustment to input units.					
2025 Total	-30	-30	0	-0.2	13,913	

Note: Totals may include rounding differences.

Beginning of Workpaper
2GD000.004 - Service Maintenance

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

Activity Description:

Service maintenance work is generally corrective in nature and is required to keep the natural gas system operating safely and reliably. The work in this workgroup is designed to meet federal and state pipeline safety regulations and to extend the life of the distribution service pipeline system. Service maintenance work is primarily comprised of meter set assembly (MSA) alterations, riser maintenance, and miscellaneous service and MSA maintenance.

Forecast Explanations:

Labor - 5-YR Average

This includes the labor associated with maintenance activities on the service, riser, and meter set assembly of Distribution services. This forecasting approach is appropriate because it reflects the wide range of factors that drive Service Maintenance work and related expenditures, including aging infrastructure, evolving regulatory requirements, public safety considerations, customer-initiated requests, municipal requirements, material failures, and overall infrastructure conditions. These drivers can vary from year to year and result in volatility in annual spending levels.

Non-Labor - 5-YR Average

The non-labor costs include contractor costs, materials, vehicle rentals, permit fees associated with Service Maintenance activities, as well as credits received from customers due to service damages and orders related to customer requested collectible work. This forecasting approach is appropriate because it reflects the wide range of factors that drive Service Maintenance work and related expenditures, including aging infrastructure, evolving regulatory requirements, public safety considerations, customer-initiated requests, municipal requirements, material failures, and overall infrastructure conditions. These drivers can vary from year to year and result in volatility in annual spending levels.

NSE - 5-YR Average

NSE is not applicable to this workgroup.

Units - 5-YR Average

Work orders.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,911	5,480	7,054	8,036	8,119	6,765	6,766	6,766	6,766	6,766	6,766
Non-Labor	4,045	2,743	2,693	637	-314	2,449	2,611	2,611	2,611	2,611	2,611
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	8,955	8,223	9,748	8,673	7,805	9,214	9,377	9,377	9,377	9,377	9,377
FTE	42.7	48.7	63.8	73.2	74.5	60.6	60.6	60.6	60.6	60.6	60.6
Units	23,352	26,664	30,355	31,109	27,505	28,711	29,015	29,015	29,015	29,015	29,015

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

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	6,720	6,720	6,720	6,720	6,720	6,720	45	46	46	46	46	46	6,765	6,766	6,766	6,766	6,766	6,766
NLbr	1,961	1,961	1,961	1,961	1,961	1,961	488	650	650	650	650	650	2,449	2,611	2,611	2,611	2,611	2,611
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,681	8,681	8,681	8,681	8,681	8,681	533	696	696	696	696	696	9,214	9,377	9,377	9,377	9,377	9,377
FTE	60.6	60.6	60.6	60.6	60.6	60.6	0.0	0.0	0.0	0.0	0.0	0.0	60.6	60.6	60.6	60.6	60.6	60.6
Units	27,797	27,797	27,797	27,797	27,797	27,797	914	1,218	1,218	1,218	1,218	1,218	28,711	29,015	29,015	29,015	29,015	29,015

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	0	488	0	488	0.0	914	1-Sided Adj
Explanation:	Estimated costs associated with increased Curb Meter Box (CMB) repair/replacement. 713 CMB repair/replacements at \$583 and 201 CMB lid replacements at \$359. See testimony for more details.						
2026	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.						
2026 Total	45	488	0	533	0.0	914	
2027	0	650	0	650	0.0	1,218	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
Explanation: Estimated costs associated with increased Curb Meter Box (CMB) repair/replacement. 950 Curb Meter Box (CMB) repair/replacements at \$583 and 268 CMB lid replacements at \$359. See testimony for more details.							
2027	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.							
2027 Total	46	650	0	696	0.0	1,218	
2028	0	650	0	650	0.0	1,218	1-Sided Adj
Explanation: Estimated costs associated with increased Curb Meter Box (CMB) repair/replacement. 950 Curb Meter Box (CMB) repair/replacements at \$583 and 268 CMB lid replacements at \$359. See testimony for more details.							
2028	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.							
2028 Total	46	650	0	696	0.0	1,218	
2029	0	650	0	650	0.0	1,218	1-Sided Adj
Explanation: Estimated costs associated with increased Curb Meter Box (CMB) repair/replacement. 950 Curb Meter Box (CMB) repair/replacements at \$583 and 268 CMB lid replacements at \$359. See testimony for more details.							
2029	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.							
2029 Total	46	650	0	696	0.0	1,218	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2030	0	650	0	650	0.0	1,218	1-Sided Adj
Explanation:	Estimated costs associated with increased Curb Meter Box (CMB) repair/replacement. 950 Curb Meter Box (CMB) repair/replacements at \$583 and 268 CMB lid replacements at \$359. See testimony for more details.						
2030	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.						
2030 Total	46	650	0	696	0.0	1,218	
2031	0	650	0	650	0.0	1,218	1-Sided Adj
Explanation:	Estimated costs associated with increased Curb Meter Box (CMB) repair/replacement. 950 Curb Meter Box (CMB) repair/replacements at \$583 and 268 CMB lid replacements at \$359. See testimony for more details.						
2031	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.						
2031 Total	46	650	0	696	0.0	1,218	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,593	4,187	5,637	6,636	6,900
Non-Labor	5,214	4,756	3,960	2,799	2,774
NSE	0	0	0	0	0
Total	8,807	8,943	9,597	9,436	9,673
FTE	36.0	41.3	54.7	62.2	62.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-1	-2	0	0	0
Non-Labor	-1,869	-2,214	-1,395	-2,180	-3,088
NSE	0	0	0	0	0
Total	-1,870	-2,216	-1,395	-2,180	-3,088
FTE	-0.1	-0.1	-0.1	0.0	0.0
Units	23,352	26,664	30,355	31,109	27,505
Recorded-Adjusted (Nominal \$)					
Labor	3,592	4,185	5,637	6,636	6,900
Non-Labor	3,346	2,542	2,565	620	-314
NSE	0	0	0	0	0
Total	6,937	6,727	8,201	7,256	6,585
FTE	35.9	41.2	54.6	62.3	62.6
Units	23,352	26,664	30,355	31,109	27,505
Vacation & Sick (Nominal \$)					
Labor	634	706	895	1,065	1,219

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

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	634	706	895	1,065	1,219
FTE	6.8	7.5	9.2	10.9	11.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	685	589	523	335	0
Non-Labor	699	201	129	17	0
NSE	0	0	0	0	0
Total	1,384	790	651	352	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,911	5,480	7,054	8,036	8,119
Non-Labor	4,045	2,743	2,693	637	-314
NSE	0	0	0	0	0
Total	8,955	8,223	9,748	8,673	7,805
FTE	42.7	48.7	63.8	73.2	74.5
Units	23,352	26,664	30,355	31,109	27,505

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-0.817	-2	-0.003	0	0
Non-Labor	-1,869	-2,214	-1,395	-2,180	-3,088
NSE	0	0	0	0	0
Total	-1,870	-2,216	-1,395	-2,180	-3,088
FTE	-0.1	-0.1	-0.1	0.0	0.0
Units	23,352	26,664	30,355	31,109	27,505

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-1	-64	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	23,352	1-Sided Adj
Explanation: Adjustment to input units.						
2021	0	-1,805	0	0.0	0	1-Sided Adj
Explanation: Adjustment to incorporate credits from customer payments related to service alterations.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	-1	-1,869	0	-0.1	23,352	
2022	-2	-33	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	0	0	0	0.0	26,664	1-Sided Adj
Explanation:	Adjustment to input units.					
2022	0	-2,181	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to incorporate credits from customer payments related to service alterations.					
2022 Total	-2	-2,214	0	-0.1	26,664	
2023	0	-7	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	0	0	0	0.0	30,355	1-Sided Adj
Explanation:	Adjustment to input units.					
2023	0	-1,388	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to incorporate credits from customer payments related to service alterations.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 5. Service Maintenance
Workpaper: 2GD000.004 - Service Maintenance
Unit Measure: Work orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	-1,395	0	-0.1	30,355	
2024	0	0	0	0.0	31,109	1-Sided Adj
Explanation:	Adjustment to input units.					
2024	0	-2,180	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to incorporate credits from customer payments related to service alterations.					
2024 Total	0	-2,180	0	0.0	31,109	
2025	0	0	0	0.0	27,505	1-Sided Adj
Explanation:	Adjustment to input units.					
2025	0	-3,088	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to incorporate credits from customer payments related to service alterations.					
2025 Total	0	-3,088	0	0.0	27,505	

Note: Totals may include rounding differences.

Beginning of Workpaper
2GD000.005 - Tools Fittings and Materials

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

Activity Description:

Recorded to this workgroup is the purchase of tools, fittings, pipe, valves, hardware, safety equipment, and related materials required to install, operate, maintain, and repair the natural gas distribution system. These items are required for field crews to perform routine construction, preventive maintenance, emergency response, regulatory compliance, and system reliability work. Included within this workgroup are items such as small tools - screwdrivers, wrenches, etc., small pipe fittings - couplings, ells, nipples, etc., miscellaneous materials - bolts, stakes, pipe straps, traffic vests, etc., and miscellaneous installation materials - cold patch asphalt, pre-mixed concrete, etc. Also recorded to this workgroup are expenses for the rental and laundering of uniforms.

Forecast Explanations:

Labor - 5-YR Average

SoCalGas has used a five-year historical average of recorded costs. This methodology relies on actual operating experience over a multi-year period and is appropriate for a cost category that is subject to variability from economic factors, pricing, tariffs, emergency response activity, procurement cycles, and other operational factors. Labor costs associated with this workpaper are minimal and limited mostly to the repair of small tools from our tool repair shop.

Non-Labor - 5-YR Average

SoCalGas has used a five-year historical average of recorded costs. This methodology relies on actual operating experience over a multi-year period and is appropriate for a cost category that is subject to variability from economic factors, pricing, tariffs, emergency response activity, procurement cycles, and other operational factors.

NSE - 5-YR Average

NSE is not applicable to this workgroup.

Units - 5-YR Average

Units purchased.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	7	14	1	13	188	45	45	45	45	45	45
Non-Labor	25,224	24,692	29,006	29,250	23,531	27,359	27,301	27,322	27,030	27,051	27,051
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	25,231	24,706	29,007	29,262	23,718	27,404	27,346	27,367	27,075	27,096	27,096
FTE	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units *(000)	*3,273	*3,092	*3,292	*3,232	*2,826	*3,143	*3,143	*3,143	*3,143	*3,143	*3,143

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

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	45	45	45	45	45	45	0	0	0	0	0	0	45	45	45	45	45	45
NLbr	26,340	26,340	26,340	26,340	26,340	26,340	1,019	961	982	690	711	711	27,359	27,301	27,322	27,030	27,051	27,051
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	26,385	26,385	26,385	26,385	26,385	26,385	1,019	961	982	690	711	711	27,404	27,346	27,367	27,075	27,096	27,096
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 *(000)	*3,143	*3,143	*3,143	*3,143	*3,143	*3,143	*0	*0	*0	*0	*0	*0	*3,143	*3,143	*3,143	*3,143	*3,143	*3,143

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	0	1,019	0	1,019	0.0	0	1-Sided Adj
Explanation:	The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition-related activities. Please see the testimony for additional details.						
2026 Total	0	1,019	0	1,019	0.0	0	
2027	0	961	0	961	0.0	0	1-Sided Adj
Explanation:	The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition-related activities. Please see the testimony for additional details.						
2027 Total	0	961	0	961	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

Year	Labor (5-YR Average)	NLbr (5-YR Average)	NSE (5-YR Average)	Total	FTE	Units (5-YR Average)	Adj_Type
2028	0	982	0	982	0.0	0	1-Sided Adj
Explanation: The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition-related activities. Please see the testimony for additional details.							
2028 Total	0	982	0	982	0.0	0	
2029	0	690	0	690	0.0	0	1-Sided Adj
Explanation: The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition-related activities. Please see the testimony for additional details.							
2029 Total	0	690	0	690	0.0	0	
2030	0	711	0	711	0.0	0	1-Sided Adj
Explanation: The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition-related activities. Please see the testimony for additional details.							
2030 Total	0	711	0	711	0.0	0	
2031	0	711	0	711	0.0	0	1-Sided Adj
Explanation: The forecasted cost increase is primarily driven by new flame resistant safety requirements, enhanced vendor technology and service performance, and transition-related activities. Please see the testimony for additional details.							
2031 Total	0	711	0	711	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	5	11	1	10	159
Non-Labor	20,584	22,621	27,316	28,131	23,400
NSE	0	0	0	0	0
Total	20,589	22,632	27,316	28,141	23,559
FTE	0.0	0.1	0.0	0.1	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	282	261	304	323	131
NSE	0	0	0	0	0
Total	282	261	304	323	131
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*3,273	*3,092	*3,292	*3,232	*2,826
Recorded-Adjusted (Nominal \$)					
Labor	5	11	1	10	159
Non-Labor	20,865	22,882	27,619	28,454	23,531
NSE	0	0	0	0	0
Total	20,870	22,893	27,620	28,465	23,690
FTE	0.0	0.1	0.0	0.1	0.0
Units *(000)	*3,273	*3,092	*3,292	*3,232	*2,826
Vacation & Sick (Nominal \$)					
Labor	1	2	0	2	28

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

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	2	0	2	28
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1	2	0	1	0
Non-Labor	4,359	1,810	1,386	796	0
NSE	0	0	0	0	0
Total	4,360	1,811	1,387	796	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	7	14	1	13	188
Non-Labor	25,224	24,692	29,006	29,250	23,531
NSE	0	0	0	0	0
Total	25,231	24,706	29,007	29,262	23,718
FTE	0.0	0.1	0.0	0.1	0.0
Units *(000)	*3,273	*3,092	*3,292	*3,232	*2,826

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	282	261	304	323	131
NSE	0	0	0	0	0
Total	282	261	304	323	131
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*3,273	*3,092	*3,292	*3,232	*2,826

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	3,273,524	1-Sided Adj
Explanation: Adjustment to input units.						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2021	0	282	0	0.0	0	CCTR Transf From 2200-0443.001
Explanation: Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	282	0	0.0	3,273,524	
2022	0	0	0	0.0	3,092,081	1-Sided Adj
Explanation:	Adjustment to input units.					
2022	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					
2022	0	262	0	0.0	0	CCTR Transf From 2200-0443.001
Explanation:	Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.					
2022 Total	0	261	0	0.0	3,092,081	
2023	0	0	0	0.0	3,292,276	1-Sided Adj
Explanation:	Adjustment to input units.					
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					
2023	0	304	0	0.0	0	CCTR Transf From 2200-0443.001

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2023 Total	0	304	0	0.0	3,292,276	
2024	0	0	0	0.0	3,232,219	1-Sided Adj
Explanation: Adjustment to input units.						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024	0	323	0	0.0	0	CCTR Transf From 2200-0443.001
Explanation: Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2024 Total	0	323	0	0.0	3,232,219	
2025	0	0	0	0.0	2,826,578	1-Sided Adj
Explanation: Adjustment to input units.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 6. Tools Fittings and Materials
Workpaper: 2GD000.005 - Tools Fittings and Materials
Unit Measure: Units Purchased

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	131	0	0.0	0	CCTR Transf From 2200-0443.001
Explanation: Adjustment to move non-labor costs associated with uniforms that were initially adjusted from the Customer Services witness area related to the Meter Set Assembly Inspection team.						
2025 Total	0	131	0	0.0	2,826,578	

Note: Totals may include rounding differences.

Beginning of Workpaper
2GD000.006 - Leak Repair & Restoration

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Activity Description:

Leak Repair & Restoration work is required to keep the natural gas system operating safely and reliably. The work in this workgroup is designed to meet federal 49 CFR 192 and state CPUC General Order 112-F pipeline safety regulations and to extend the life of Distribution main and service pipelines. Leakage work is primarily comprised of leak evaluations, main leak repairs, service leak repairs, meter set assembly (MSA) leak repairs, and service alterations. Restoration work comprises pavement, concrete, and surface restoration following excavation.

Forecast Explanations:

Labor - Base YR Rec

The forecast for Leak Repair and Restoration O&M expenses is developed using BY 2025, with adjustments in the forecast years to reflect ongoing investment in non-hazardous leak repair activities, including the transition of the Natural Gas Leak Abatement Program (NGLAP) into base business operations. Additional details related to the adjustments associated with non-hazardous leak repairs can be found in supplemental workpaper SCG-04-WP-SUP-002.

Non-Labor - Zero-Based

The forecast for Leak Repair and Restoration O&M expenses is developed using BY 2025, with adjustments in the forecast years to reflect ongoing investment in non-hazardous leak repair activities, including the transition of the Natural Gas Leak Abatement Program (NGLAP) into base business operations. Additionally, the Leak Repair & Restoration workgroup contains credits collected from third-parties to compensate for damages caused to the gas pipeline system during excavation activities. Additional details related to the damage credits can be found in supplemental workpaper SCG-04-WP-SUP-001.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Leak Repairs

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	30,411	32,124	31,415	27,812	21,768	28,437	29,232	30,698	30,698	30,698	30,698
Non-Labor	28,408	21,228	28,659	17,426	13,339	25,165	26,182	28,008	28,008	28,008	28,008
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	58,818	53,352	60,074	45,238	35,106	53,602	55,414	58,706	58,706	58,706	58,706
FTE	212.7	227.6	231.4	197.3	160.0	216.8	223.8	238.1	237.4	237.4	237.4
Units	13,062	14,061	13,537	11,018	8,934	10,282	10,408	10,892	10,892	10,892	10,892

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

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	21,768	21,768	21,768	21,768	21,768	21,768	6,669	7,464	8,930	8,930	8,930	8,930	28,437	29,232	30,698	30,698	30,698	30,698
NLbr	16,323	16,323	16,323	16,323	16,323	16,323	8,842	9,859	11,685	11,685	11,685	11,685	25,165	26,182	28,008	28,008	28,008	28,008
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	38,091	38,091	38,091	38,091	38,091	38,091	15,511	17,323	20,615	20,615	20,615	20,615	53,602	55,414	58,706	58,706	58,706	58,706
FTE	160.0	160.0	160.0	160.0	160.0	160.0	56.8	63.8	78.1	77.4	77.4	77.4	216.8	223.8	238.1	237.4	237.4	237.4
Units	8,934	8,934	8,934	8,934	8,934	8,934	1,348	1,474	1,958	1,958	1,958	1,958	10,282	10,408	10,892	10,892	10,892	10,892

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Zero-Based)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	6,480	8,842	0	15,322	56.8	1,348	1-Sided Adj
Explanation:	Adjustment to account for a forecast increase related to non-hazardous leak repairs. Please see the testimony and supplemental workpaper SCG-04-WP-SUP-002 for additional details.						
2026	189	0	0	189	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	6,669	8,842	0	15,511	56.8	1,348	
2027	7,267	9,859	0	17,126	63.8	1,474	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Year	Labor (Base YR Rec)	NLbr (Zero-Based)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Adjustment to account for a forecast increase related to non-hazardous leak repairs. Please see the testimony and supplemental workpaper SCG-04-WP-SUP-002 for additional details.						
2027	197	0	0	197	0.0	0	1-Sided 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	7,464	9,859	0	17,323	63.8	1,474	
2028	9,352	12,554	0	21,906	82.9	2,193	1-Sided Adj
Explanation:	Adjustment to account for a forecast increase related to non-hazardous leak repairs. Please see the testimony and supplemental workpaper SCG-04-WP-SUP-002 for additional details.						
2028	-368	-476	0	-844	-2.8	-110	1-Sided Adj
Explanation:	Adjustment to account for the Capitalization of non-hazardous leak repairs. Please see the testimony for additional details.						
2028	-262	-393	0	-655	-2.0	-125	1-Sided Adj
Explanation:	Adjustment to account for the Capitalization of hazardous leak repairs. Please see the testimony for additional details.						
2028	208	0	0	208	0.0	0	1-Sided 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	8,930	11,685	0	20,615	78.1	1,958	
2029	9,352	12,554	0	21,906	82.2	2,193	1-Sided Adj
Explanation:	Adjustment to account for a forecast increase related to non-hazardous leak repairs. Please see the testimony and supplemental workpaper SCG-04-WP-SUP-002 for additional details.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Year	Labor (Base YR Rec)	NLbr (Zero-Based)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	-368	-476	0	-844	-2.8	-110	1-Sided Adj
Explanation:	Adjustment to account for the Capitalization of non-hazardous leak repairs. Please see the testimony for additional details.						
2029	-262	-393	0	-655	-2.0	-125	1-Sided Adj
Explanation:	Adjustment to account for the Capitalization of hazardous leak repairs. Please see the testimony for additional details.						
2029	208	0	0	208	0.0	0	1-Sided 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	8,930	11,685	0	20,615	77.4	1,958	
2030	9,352	12,554	0	21,906	82.2	2,193	1-Sided Adj
Explanation:	Adjustment to account for a forecast increase related to non-hazardous leak repairs. Please see the testimony and supplemental workpaper SCG-04-WP-SUP-002 for additional details.						
2030	-368	-476	0	-844	-2.8	-110	1-Sided Adj
Explanation:	Adjustment to account for the Capitalization of non-hazardous leak repairs. Please see the testimony for additional details.						
2030	-262	-393	0	-655	-2.0	-125	1-Sided Adj
Explanation:	Adjustment to account for the Capitalization of hazardous leak repairs. Please see the testimony for additional details.						
2030	208	0	0	208	0.0	0	1-Sided 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Year	Labor (Base YR Rec)	NLbr (Zero-Based)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030 Total	8,930	11,685	0	20,615	77.4	1,958	
2031	9,352	12,554	0	21,906	82.2	2,193	1-Sided Adj
Explanation:	Adjustment to account for a forecast increase related to non-hazardous leak repairs. Please see the testimony and supplemental workpaper SCG-04-WP-SUP-002 for additional details.						
2031	-368	-476	0	-844	-2.8	-110	1-Sided Adj
Explanation:	Adjustment to account for the Capitalization of non-hazardous leak repairs. Please see the testimony for additional details.						
2031	-262	-393	0	-655	-2.0	-125	1-Sided Adj
Explanation:	Adjustment to account for the Capitalization of hazardous leak repairs. Please see the testimony for additional details.						
2031	208	0	0	208	0.0	0	1-Sided 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	8,930	11,685	0	20,615	77.4	1,958	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	22,243	24,530	25,101	22,966	18,499
Non-Labor	26,446	22,654	30,871	26,018	21,738
NSE	0	0	0	0	0
Total	48,689	47,184	55,972	48,984	40,237
FTE	178.9	192.6	197.8	168.0	134.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-2,947	-2,982	-3,582	-9,066	-8,400
NSE	0	0	0	0	0
Total	-2,947	-2,982	-3,582	-9,066	-8,400
FTE	0.0	0.0	0.0	0.0	0.0
Units	13,062	14,061	13,537	11,018	8,934
Recorded-Adjusted (Nominal \$)					
Labor	22,243	24,530	25,101	22,966	18,499
Non-Labor	23,499	19,672	27,289	16,952	13,339
NSE	0	0	0	0	0
Total	45,742	44,202	52,390	39,919	31,838
FTE	179.0	192.6	197.8	168.0	134.4
Units	13,062	14,061	13,537	11,018	8,934
Vacation & Sick (Nominal \$)					
Labor	3,926	4,141	3,986	3,686	3,269

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

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	3,926	4,141	3,986	3,686	3,269
FTE	33.7	35.0	33.6	29.3	25.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	4,242	3,453	2,328	1,160	0
Non-Labor	4,909	1,556	1,370	474	0
NSE	0	0	0	0	0
Total	9,151	5,009	3,698	1,634	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	30,411	32,124	31,415	27,812	21,768
Non-Labor	28,408	21,228	28,659	17,426	13,339
NSE	0	0	0	0	0
Total	58,818	53,352	60,074	45,238	35,106
FTE	212.7	227.6	231.4	197.3	160.0
Units	13,062	14,061	13,537	11,018	8,934

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-2,947	-2,982	-3,582	-9,066	-8,400
NSE	0	0	0	0	0
Total	-2,947	-2,982	-3,582	-9,066	-8,400
FTE	0.0	0.0	0.0	0.0	0.0
Units	13,062	14,061	13,537	11,018	8,934

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-259	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	13,062	1-Sided Adj
Explanation: Adjustment to input units.						
2021	0	-2,689	0	0.0	0	1-Sided Adj
Explanation: Adjustment to incorporate credits received from damages caused by third parties. Please see Supplemental Workpaper SCG-04-WP-SUP-001 for more details.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	-2,947	0	0.0	13,062	
2022	0	-226	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2022	0	0	0	0.0	14,061	1-Sided Adj
Explanation:	Adjustment to input units.					
2022	0	-2,756	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to incorporate credits received from damages caused by third parties. Please see Supplemental Workpaper SCG-04-WP-SUP-001 for more details.					
2022 Total	0	-2,982	0	0.0	14,061	
2023	0	-175	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	0	0	0	0.0	13,537	1-Sided Adj
Explanation:	Adjustment to input units.					
2023	0	-3,407	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to incorporate credits received from damages caused by third parties. Please see Supplemental Workpaper SCG-04-WP-SUP-001 for more details.						
2023 Total	0	-3,582	0	0.0	13,537	
2024	0	-217	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.0	11,018	1-Sided Adj
Explanation: Adjustment to input units.						
2024	0	-8,848	0	0.0	0	1-Sided Adj
Explanation: Adjustment to incorporate credits received from damages caused by third parties. Please see Supplemental Workpaper SCG-04-WP-SUP-001 for more details.						
2024 Total	0	-9,066	0	0.0	11,018	
2025	0	-245	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	0.0	8,934	1-Sided Adj
Explanation: Adjustment to input units.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 7. Leakage
Workpaper: 2GD000.006 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-8,155	0	0.0	0	1-Sided Adj
Explanation: Adjustment to incorporate credits received from damages caused by third parties. Please see Supplemental Workpaper SCG-04-WP-SUP-001 for more details.						
2025 Total	0	-8,400	0	0.0	8,934	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2GD000.006

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

Southern California Gas Company 2028 GRC
Non-Shared Service Workpapers

SCG-04-WP-SUP-001

Southern California Gas Company -- Gas Distribution -- Jennifer Walker

**Supplemental Workpaper Calculations for Field O&M Leak Repair & Restoration Base Forecast for Non-Labor
Field O&M - Leak Repair & Restoration Workgroup**

SoCalGas has experienced a wide variation in the damage credits applied to the Leak Repair & Restoration workgroup; therefore, an average forecasting methodology was used on the Damage Credits and then applied to the Non-Labor forecast. To accurately reflect the forecast, a base-year recorded was used on the labor and non-labor excluding damage credits. The five-year average of the damage credits was then applied to the non-labor forecast. The tables below show these calculations.

Assumptions: [H] Shows the Zero-Based Non-Labor Base Forecast

Historical Dollars (Thousands with Vacation and Sick in 2025\$)

	2021	2022	2023	2024	2025
[A] Field O&M - Leak Repair & Restoration - Labor	\$ 30,404	\$ 32,117	\$ 31,405	\$ 27,803	\$ 21,768
[B] Field O&M - Leak Repair & Restoration - Non Labor	\$ 28,459	\$ 21,299	\$ 28,752	\$ 17,484	\$ 13,339
[C] Field O&M - Leak Repair & Restoration - Non Labor Damage Credits	\$ (2,689)	\$ (2,756)	\$ (3,407)	\$ (8,848)	\$ (8,155)
[D] Field O&M - Leak Repair & Restoration - Non Labor Excluding Damage Credits ((B)-[C])	\$ 31,148	\$ 24,055	\$ 32,159	\$ 26,332	\$ 21,494
5 Year Average of Damage Credits	\$ (5,171)				

Forecasted Dollars (Thousands with Vacation and Sick in 2025\$)

		Base Year for Labor / Zero Base for Non Labor					
		2026	2027	2028	2029	2030	2031
[E] Base Year of [A]	Labor	\$ 21,768	\$ 21,768	\$ 21,768	\$ 21,768	\$ 21,768	\$ 21,768
[F] Base Year of [D]	Non-Labor Excluding Damage Credits	\$ 21,494	\$ 21,494	\$ 21,494	\$ 21,494	\$ 21,494	\$ 21,494
[G] 5 Yr Avg of [C]	Non-Labor Damage Credits	\$ (5,171)	\$ (5,171)	\$ (5,171)	\$ (5,171)	\$ (5,171)	\$ (5,171)
[H] [F]+[G]	Non-Labor Subtotal	\$ 16,323	\$ 16,323	\$ 16,323	\$ 16,323	\$ 16,323	\$ 16,323
[I] [E]+[H]	Total Base Forecast	\$ 38,091	\$ 38,091	\$ 38,091	\$ 38,091	\$ 38,091	\$ 38,091

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

SCG-04-WP-SUP-002

Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper Calculations for Non-Hazardous Leak Repairs
Leak Repair & Restoration

Assumptions: [A]: Estimated number Non-Hazardous Leak Repairs
[B]: Labor cost per order
[C]: Total Labor per year
[D]: Non-Labor per order
[E]: Total Non-Labor per year
[F]: Incremental Costs from 2025 (Base Year)
[G]: Total Labor and Non-Labor Cost per year
[H]: Wage Rate for employees performing work
[I]: Yearly factor
[J]: Calculated FTEs
[K]: Incremental FTE from 2025 (Base Year)

	[A]	<u>Labor</u> [B]	[C] (AxB)	<u>Non-Labor</u> [D]	[E] (AxD)	[F] (C+E)	[G]
	Non-Hazardous Leak Repairs	Labor per Leak Repair	Total Labor per year	Non-labor per Leak Repair	Total non-labor per year	Total labor and non-labor	Incremental to 2025 (base year)
2025	4,218	\$ 1,805.50	\$ 7,615,612	\$ 2,625.02	\$ 11,072,332	\$ 18,687,944	\$ -
2026	5,566	\$ 2,532.53	\$ 14,096,038	\$ 3,577.92	\$ 19,914,709	\$ 34,010,748	\$ 15,322,804
2027	5,692	\$ 2,614.59	\$ 14,882,229	\$ 3,677.25	\$ 20,930,898	\$ 35,813,127	\$ 17,125,183
2028	6,411	\$ 2,646.66	\$ 16,967,735	\$ 3,685.31	\$ 23,626,510	\$ 40,594,245	\$ 21,906,301
2029	6,411	\$ 2,646.66	\$ 16,967,735	\$ 3,685.31	\$ 23,626,510	\$ 40,594,245	\$ 21,906,301
2030	6,411	\$ 2,646.66	\$ 16,967,735	\$ 3,685.31	\$ 23,626,510	\$ 40,594,245	\$ 21,906,301
2031	6,411	\$ 2,646.66	\$ 16,967,735	\$ 3,685.31	\$ 23,626,510	\$ 40,594,245	\$ 21,906,301

	[C]	[H]	[I]	[I] (C/H/I)	[K]
	Total labor per year	Wage Rate	Yearly Factor	FTEs	Incremental to 2025 (base year)
2025	\$ 7,615,612	\$ 54.60	2088	66.8	-
2026	\$ 14,096,038	\$ 54.60	2088	123.6	56.8
2027	\$ 14,882,229	\$ 54.60	2088	130.5	63.7
2028	\$ 16,967,735	\$ 54.60	2080	149.4	82.6
2029	\$ 16,967,735	\$ 54.60	2088	148.8	82.0
2030	\$ 16,967,735	\$ 54.60	2088	148.8	82.0
2031	\$ 16,967,735	\$ 54.60	2088	148.8	82.0

Amounts are shown in 2025 dollars and include vacation and sick.

Beginning of Workpaper
2GD000.007 - Measurement & Regulation

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

Activity Description:

Recorded to this workgroup are labor and non-labor expenses for operations and maintenance of regulator stations, as well as, small, medium- and large-scale Meter Set Assemblies (MSAs). The MSAs and related components typically deliver gas at higher delivery pressures or use specialty metering technology (i.e. turbine, rotary or ultrasonic metering) for higher flow applications. Regulator stations reduce the pressure of gas entering the distribution system from high-pressure pipelines to provide the lower pressures used on the distribution pipeline system.

Forecast Explanations:

Labor - Base YR Rec

The forecast method for Measurement & Regulation is based on BY 2025. The expenses in this workgroup are primarily maintenance-related and are based on the prescribed maintenance plans of the current assets in the system as well as remediation for emergency incidents, failures, and other non-planned work activities. For this reason, SoCalGas considers the most recent activity level to be representative of future spending in the work category. Therefore, a base year forecast method was used to estimate base expenditures for this workgroup. Adjustments have been made in the forecast period to account for additional time needed to perform existing tasks related to maintenance of regulator stations and EPMS that have been upgraded through Control Center Modernization (CCM). Included in the Measurement and Regulation workgroup are costs associated with Advanced Meter Infrastructure (AMI) and reflect costs necessary to maintain the current AMI system. Details related to these costs are identified in supplemental workpaper SCG-04-WP-SUP-003.

Non-Labor - Base YR Rec

The forecast method for Measurement & Regulation is based on BY 2025. The expenses in this workgroup are primarily maintenance-related and are based on the prescribed maintenance plans of the current assets in the system as well as remediation for emergency incidents, failures, and other non-planned work activities. For this reason, SoCalGas considers the most recent activity level to be representative of future spending in the work category. Therefore, a base year forecast method was used to estimate base expenditures for this workgroup.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

Work orders.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	10,211	9,702	9,254	10,448	10,715	10,826	10,869	10,899	10,911	10,924	10,937
Non-Labor	2,572	2,451	2,720	2,681	2,705	2,715	2,720	2,724	2,728	2,732	2,737
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	12,782	12,153	11,973	13,128	13,420	13,541	13,589	13,623	13,639	13,656	13,674
FTE	80.8	78.2	74.2	82.5	84.5	84.8	85.1	85.3	85.4	85.5	85.5
Units	27,275	27,578	25,776	26,855	27,574	27,574	27,574	27,574	27,574	27,574	27,574

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

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	10,715	10,715	10,715	10,715	10,715	10,715	111	154	184	196	209	222	10,826	10,869	10,899	10,911	10,924	10,937
NLbr	2,705	2,705	2,705	2,705	2,705	2,705	10	15	19	23	27	32	2,715	2,720	2,724	2,728	2,732	2,737
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	13,420	13,420	13,420	13,420	13,420	13,420	121	169	203	219	236	254	13,541	13,589	13,623	13,639	13,656	13,674
FTE	84.5	84.5	84.5	84.5	84.5	84.5	0.3	0.6	0.8	0.9	1.0	1.0	84.8	85.1	85.3	85.4	85.5	85.5
Units	27,574	27,574	27,574	27,574	27,574	27,574	0	0	0	0	0	0	27,574	27,574	27,574	27,574	27,574	27,574

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	10	0	49	0.3	0	1-Sided Adj
Explanation:	Adjustment to account for Control Center Modernization related costs associated with Electronic Pressure Monitor maintenance and District Regulator Station maintenance.						
2026	72	0	0	72	0.0	0	1-Sided 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	111	10	0	121	0.3	0	
2027	81	15	0	96	0.6	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Adjustment to account for Control Center Modernization related costs associated with Electronic Pressure Monitor maintenance and District Regulator Station maintenance.							
2027	73	0	0	73	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	154	15	0	169	0.6	0	
2028	110	19	0	129	0.8	0	1-Sided Adj
Explanation: Adjustment to account for Control Center Modernization related costs associated with Electronic Pressure Monitor maintenance and District Regulator Station maintenance.							
2028	74	0	0	74	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	184	19	0	203	0.8	0	
2029	122	23	0	145	0.9	0	1-Sided Adj
Explanation: Adjustment to account for Control Center Modernization related costs associated with Electronic Pressure Monitor maintenance and District Regulator Station maintenance.							
2029	74	0	0	74	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	196	23	0	219	0.9	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	135	27	0	162	1.0	0	1-Sided Adj
Explanation:	Adjustment to account for Control Center Modernization related costs associated with Electronic Pressure Monitor maintenance and District Regulator Station maintenance.						
2030	74	0	0	74	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	209	27	0	236	1.0	0	
2031	148	32	0	180	1.0	0	1-Sided Adj
Explanation:	Adjustment to account for Control Center Modernization related costs associated with Electronic Pressure Monitor maintenance and District Regulator Station maintenance.						
2031	74	0	0	74	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	222	32	0	254	1.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	7,468	7,409	7,394	8,627	9,106
Non-Labor	2,127	2,271	2,590	2,608	2,705
NSE	0	0	0	0	0
Total	9,596	9,680	9,983	11,235	11,811
FTE	68.0	66.2	63.3	70.3	71.0
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	27,275	27,578	25,776	26,855	27,574
Recorded-Adjusted (Nominal \$)					
Labor	7,468	7,409	7,394	8,627	9,106
Non-Labor	2,127	2,271	2,590	2,608	2,705
NSE	0	0	0	0	0
Total	9,596	9,680	9,983	11,235	11,811
FTE	68.0	66.2	63.4	70.3	71.0
Units	27,275	27,578	25,776	26,855	27,574
Vacation & Sick (Nominal \$)					
Labor	1,318	1,251	1,174	1,385	1,609

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

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	1,318	1,251	1,174	1,385	1,609
FTE	12.8	12.0	10.8	12.2	13.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,424	1,043	686	436	0
Non-Labor	444	180	130	73	0
NSE	0	0	0	0	0
Total	1,869	1,223	816	509	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	10,211	9,702	9,254	10,448	10,715
Non-Labor	2,572	2,451	2,720	2,681	2,705
NSE	0	0	0	0	0
Total	12,782	12,153	11,973	13,128	13,420
FTE	80.8	78.2	74.2	82.5	84.5
Units	27,275	27,578	25,776	26,855	27,574

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

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	27,275	27,578	25,776	26,855	27,574

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	27,275	1-Sided Adj
Explanation: Adjustment to input units.						
2021 Total	0	0	0	0.0	27,275	
2022	0	0	0	0.0	27,578	1-Sided Adj
Explanation: Adjustment to input units.						
2022 Total	0	0	0	0.0	27,578	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 8. Measurement & Regulation
Workpaper: 2GD000.007 - Measurement & Regulation
Unit Measure: Work orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	25,776	1-Sided Adj
Explanation: Adjustment to input units.						
2023 Total	0	0	0	0.0	25,776	
2024	0	0	0	0.0	26,855	1-Sided Adj
Explanation: Adjustment to input units.						
2024 Total	0	0	0	0.0	26,855	
2025	0	0	0	0.0	27,574	1-Sided Adj
Explanation: Adjustment to input units.						
2025 Total	0	0	0	0.0	27,574	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2GD000.007

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

SCG-04-WP-SUP-003

Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper Calculations for AMIR Related Costs
Measurement and Regulation

Assumptions: [A]: Estimated number of orders (based on analysis of 2025 orders)
[B]: Labor cost per order
[C]: Total Labor per year
[D]: Non-Labor per order
[E]: Total Non-Labor per year
[F]: Total Labor and Non-Labor Cost per year
[G]: Wage Rate for employees performing work
[H]: Yearly factor
[I]: Calculated FTEs

	[A]	<u>Labor</u> [B]	[C] (AxB)	<u>Non-Labor</u> [D]	[E] (AxD)	[F] (C+E)
	Orders	Labor per Order	Total Labor per year	Non-labor per order	Total non-labor per year	Total labor and non-labor
2030	1,336	\$ 172.35	\$ 230,260	0	0	\$ 230,260
2031	1,336	\$ 172.35	\$ 230,260	0	0	\$ 230,260

	[C]	<u>FTEs</u> [G]	[H]	[I] (C/G/H)
	Total labor per year	Wage Rate	Yearly Factor	FTEs
2030	\$ 230,260	\$ 67.13	2080	1.6
2031	\$ 230,260	\$ 67.13	2080	1.6

Amounts are shown in 2025 dollars and include vacation and sick.

Beginning of Workpaper
2GD000.008 - Cathodic Protection

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 9. Cathodic Protection
Workpaper: 2GD000.008 - Cathodic Protection
Unit Measure: Work orders

Activity Description:

In addition to the application of coating and electric isolation, Cathodic Protection (CP) is one method for mitigating external corrosion on steel pipelines. CP uses both magnesium anodes and rectifier stations to impose a negative charge on the pipeline. Additionally, test stations are installed to monitor the CP system and insulators are placed on the mains to isolate CP areas. This workgroup addresses the resulting identified field maintenance requirements. Examples of maintenance activities performed within this workgroup include, installing anodes, clearing underground shorts created by two pipelines touching each other, repairing or replacing broken wires to anodes or test stations, raising test station lids as a result of the re-pavement of streets, adding test points on pipelines and stalling insulator on mains and services.

Forecast Explanations:

Labor - Base YR Rec

SoCalGas evaluated the historical expenditures for 2021 through 2025 for the Cathodic Protection workgroup. The RAMP controls represent activities that are maintenance in nature and are based on the current assets in the system. For this reason, SoCalGas considers the most recent activity level to be representative of future spending in this work category. Therefore, a base year forecast method was used to forecast the expenses related to this workpaper.

Non-Labor - Base YR Rec

SoCalGas evaluated the historical expenditures for 2021 through 2025 for the Cathodic Protection workgroup. The RAMP controls represent activities that are maintenance in nature and are based on the current assets in the system. For this reason, SoCalGas considers the most recent activity level to be representative of future spending in this work category. Therefore, a base year forecast method was used to forecast the expenses related to this workpaper.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Work orders

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub 9. Cathodic Protection
Workpaper: 2GD000.008 - Cathodic Protection
Unit Measure: Work orders

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	8,710	8,796	8,762	8,813	8,713	8,771	8,772	8,772	8,772	8,772	8,772
Non-Labor	11,901	8,356	6,943	6,205	5,820	5,820	5,820	5,820	5,820	5,820	5,820
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	20,611	17,152	15,705	15,017	14,533	14,591	14,592	14,592	14,592	14,592	14,592
FTE	74.7	76.1	78.1	78.3	76.2	76.2	76.2	76.2	76.2	76.2	76.2
Units	44,298	42,783	39,495	41,740	42,675	42,675	42,675	42,675	42,675	42,675	42,675

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 9. Cathodic Protection
Workpaper: 2GD000.008 - Cathodic Protection
Unit Measure: Work orders

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	8,713	8,713	8,713	8,713	8,713	8,713	58	59	59	59	59	59	8,771	8,772	8,772	8,772	8,772	8,772
NLbr	5,820	5,820	5,820	5,820	5,820	5,820	0	0	0	0	0	0	5,820	5,820	5,820	5,820	5,820	5,820
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	14,533	14,533	14,533	14,533	14,533	14,533	58	59	59	59	59	59	14,591	14,592	14,592	14,592	14,592	14,592
FTE	76.2	76.2	76.2	76.2	76.2	76.2	0.0	0.0	0.0	0.0	0.0	0.0	76.2	76.2	76.2	76.2	76.2	76.2
Units	42,675	42,675	42,675	42,675	42,675	42,675	0	0	0	0	0	0	42,675	42,675	42,675	42,675	42,675	42,675

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	58	0	0	58	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	58	0	0	58	0.0	0	
2027	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.						
2027 Total	59	0	0	59	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 9. Cathodic Protection
Workpaper: 2GD000.008 - Cathodic Protection
Unit Measure: Work orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	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.							
2028 Total	59	0	0	59	0.0	0	
2029	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.							
2029 Total	59	0	0	59	0.0	0	
2030	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.							
2030 Total	59	0	0	59	0.0	0	
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	59	0	0	59	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 9. Cathodic Protection
Workpaper: 2GD000.008 - Cathodic Protection
Unit Measure: Work orders

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	6,371	6,717	7,001	7,277	7,404
Non-Labor	9,844	7,743	6,611	6,036	5,820
NSE	0	0	0	0	0
Total	16,215	14,460	13,612	13,313	13,224
FTE	62.9	64.4	66.7	66.6	64.0
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	44,298	42,783	39,495	41,740	42,675
Recorded-Adjusted (Nominal \$)					
Labor	6,371	6,717	7,001	7,277	7,404
Non-Labor	9,844	7,743	6,611	6,036	5,820
NSE	0	0	0	0	0
Total	16,215	14,460	13,612	13,313	13,224
FTE	62.9	64.4	66.7	66.7	64.0
Units	44,298	42,783	39,495	41,740	42,675
Vacation & Sick (Nominal \$)					
Labor	1,124	1,134	1,112	1,168	1,308

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 9. Cathodic Protection
Workpaper: 2GD000.008 - Cathodic Protection
Unit Measure: Work orders

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	1,124	1,134	1,112	1,168	1,308
FTE	11.8	11.7	11.4	11.6	12.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,215	946	649	367	0
Non-Labor	2,056	612	332	169	0
NSE	0	0	0	0	0
Total	3,272	1,558	981	536	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	8,710	8,796	8,762	8,813	8,713
Non-Labor	11,901	8,356	6,943	6,205	5,820
NSE	0	0	0	0	0
Total	20,611	17,152	15,705	15,017	14,533
FTE	74.7	76.1	78.1	78.3	76.2
Units	44,298	42,783	39,495	41,740	42,675

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 9. Cathodic Protection
Workpaper: 2GD000.008 - Cathodic Protection
Unit Measure: Work orders

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	44,298	42,783	39,495	41,740	42,675

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	44,298	1-Sided Adj
Explanation: Adjustment to input units.						
2021 Total	0	0	0	0.0	44,298	
2022	0	0	0	0.0	42,783	1-Sided Adj
Explanation: Adjustment to input units.						
2022 Total	0	0	0	0.0	42,783	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: A. Field Operations and Maintenance
Category-Sub: 9. Cathodic Protection
Workpaper: 2GD000.008 - Cathodic Protection
Unit Measure: Work orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	39,495	1-Sided Adj
Explanation: Adjustment to input units.						
2023 Total	0	0	0	0.0	39,495	
2024	0	0	0	0.0	41,740	1-Sided Adj
Explanation: Adjustment to input units.						
2024 Total	0	0	0	0.0	41,740	
2025	0	0	0	0.0	42,675	1-Sided Adj
Explanation: Adjustment to input units.						
2025 Total	0	0	0	0.0	42,675	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Workpaper: 2GD001.000

Summary for Category: B. DIMP Execution

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	7,120	9,287	9,073	7,168	7,168	7,168	7,168
Non-Labor	23,528	27,788	28,076	23,528	23,528	23,528	23,528
NSE	0	0	0	0	0	0	0
Total	30,648	37,075	37,149	30,696	30,696	30,696	30,696
FTE	67.4	87.3	85.3	67.4	67.4	67.4	67.4

Workpapers belonging to this Category:

2GD001.000 Distribution Integrity Management Program (DIMP) - Project Execution

Labor	7,120	9,287	9,073	7,168	7,168	7,168	7,168
Non-Labor	23,528	27,788	28,076	23,528	23,528	23,528	23,528
NSE	0	0	0	0	0	0	0
Total	30,648	37,075	37,149	30,696	30,696	30,696	30,696
FTE	67.4	87.3	85.3	67.4	67.4	67.4	67.4
Unit Measure: Inspections							
Units	52,000	52,000	52,000	52,000	52,000	52,000	52,000

Note: Totals may include rounding differences.

Beginning of Workpaper

2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

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 execution of the Projects and Activities to Address Risk (PAAR).

Forecast Explanations:

Labor - Base YR Rec

The forecast method selected for this workpaper is Base Year with adjustments. This method is most appropriate because DIMP is a continuously evolving, risk-driven program, and the base year most accurately reflects the current average level and cost for activities required to execute PAARs. The forecast years have been adjusted to account for anticipated variability in PAAR activity levels.

Non-Labor - Base YR Rec

The forecast method selected for this workpaper is Base Year with adjustments. This method is most appropriate because DIMP is a continuously evolving, risk-driven program, and the base year most accurately reflects the current average level and cost for activities required to execute PAARs. The forecast years have been adjusted to account for anticipated variability in PAAR activity levels.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Costs in this workpaper consists of PAARS. Sewer Line Inspection Program (SLIP) number of inspections are being provided as it's the only unit identified that is quantifiable.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	8,406	8,894	11,039	6,863	7,120	9,287	9,073	7,168	7,168	7,168	7,168
Non-Labor	29,725	27,763	26,552	22,074	23,528	27,788	28,076	23,528	23,528	23,528	23,528
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	38,131	36,657	37,590	28,938	30,648	37,075	37,149	30,696	30,696	30,696	30,696
FTE	74.5	79.4	98.1	61.1	67.4	87.3	85.3	67.4	67.4	67.4	67.4
Units	66,411	76,274	72,657	53,249	52,000	52,000	52,000	52,000	52,000	52,000	52,000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

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	7,120	7,120	7,120	7,120	7,120	7,120	2,167	1,953	48	48	48	48	9,287	9,073	7,168	7,168	7,168	7,168
NLbr	23,528	23,528	23,528	23,528	23,528	23,528	4,260	4,548	0	0	0	0	27,788	28,076	23,528	23,528	23,528	23,528
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	30,648	30,648	30,648	30,648	30,648	30,648	6,427	6,501	48	48	48	48	37,075	37,149	30,696	30,696	30,696	30,696
FTE	67.4	67.4	67.4	67.4	67.4	67.4	19.9	17.9	0.0	0.0	0.0	0.0	87.3	85.3	67.4	67.4	67.4	67.4
Units	52,000	52,000	52,000	52,000	52,000	52,000	0	0	0	0	0	0	52,000	52,000	52,000	52,000	52,000	52,000

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	2,105	4,260	0	6,365	19.9	0	1-Sided Adj
Explanation:	Incremental costs are primarily from DREAMS where costs are driven by the rate of non-state-of-the-art pipe replacement and the associated O&M project management cost are partly driven by this activity in 2026. Costs also include a portion of execution DIMP management activities that have been allocated to each PAAR based on projected spend.						
2026	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.						
2026 Total	2,167	4,260	0	6,427	19.9	0	
2027	1,892	4,548	0	6,440	17.9	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Incremental costs are primarily from DREAMS where costs are driven by the rate of non-state-of-the-art pipe replacement and the associated O&M project management cost are partly driven by this activity in 2027. Costs also include a portion of execution DIMP management activities that have been allocated to each PAAR based on projected spend .							
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	1,953	4,548	0	6,501	17.9	0	
2028	48	0	0	48	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	48	0	0	48	0.0	0	
2029	48	0	0	48	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	48	0	0	48	0.0	0	
2030	48	0	0	48	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	48	0	0	48	0.0	0	
2031	48	0	0	48	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

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	48	0	0	48	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	5,368	5,770	6,063	5,045	5,327
Non-Labor	23,135	24,223	24,083	20,712	22,738
NSE	0	0	0	0	0
Total	28,503	29,993	30,146	25,757	28,065
FTE	52.6	55.0	54.1	43.9	46.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	781	1,021	2,757	622	724
Non-Labor	1,453	1,505	1,200	762	790
NSE	0	0	0	0	0
Total	2,234	2,526	3,956	1,384	1,514
FTE	11.0	13.0	30.2	8.9	10.6
Units	66,411	76,274	72,657	53,249	52,000
Recorded-Adjusted (Nominal \$)					
Labor	6,148	6,791	8,820	5,668	6,051
Non-Labor	24,588	25,728	25,282	21,474	23,528
NSE	0	0	0	0	0
Total	30,737	32,519	34,102	27,141	29,579
FTE	63.6	68.0	84.3	52.8	57.4
Units	66,411	76,274	72,657	53,249	52,000
Vacation & Sick (Nominal \$)					
Labor	1,085	1,146	1,401	910	1,069

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

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	1,085	1,146	1,401	910	1,069
FTE	10.9	11.4	13.8	8.3	10.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,173	956	818	286	0
Non-Labor	5,136	2,035	1,269	600	0
NSE	0	0	0	0	0
Total	6,309	2,991	2,087	887	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	8,406	8,894	11,039	6,863	7,120
Non-Labor	29,725	27,763	26,552	22,074	23,528
NSE	0	0	0	0	0
Total	38,131	36,657	37,590	28,938	30,648
FTE	74.5	79.4	98.1	61.1	67.4
Units	66,411	76,274	72,657	53,249	52,000

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	781	1,021	2,757	622	724
Non-Labor	1,453	1,505	1,200	762	790
NSE	0	0	0	0	0
Total	2,234	2,526	3,956	1,384	1,514
FTE	11.0	13.0	30.2	8.9	10.6
Units	66,411	76,274	72,657	53,249	52,000

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	3	8	0	0.1	0	CCTR Transf From 2200-0443.002
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	4	17	0	0.1	0	CCTR Transf From 2200-0443.003
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	1	64	0	0.1	0	CCTR Transf From 2200-0443.004
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	259	0	0.0	0	CCTR Transf From 2200-0443.006
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	3	20	0	0.1	0	CCTR Transf From 2200-0446.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	0	0	0.1	0	CCTR Transf From 2200-0434.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	1	0	0.0	0	CCTR Transf From 2200-0435.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	0	0	0.1	0	CCTR Transf From 2200-0862.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	12	0	0	0.1	0	CCTR Transf From 2200-2576.000
Explanation:	Transfer DIMP related costs from CC 2200-2576 in WP 2FC003 to CC 2200-0763 in WP 2GD001.					
2021	33	45	0	0.3	0	CCTR Transf From 2200-2296.000
Explanation:	Transfer 2021 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	1	0	0	0.1	0	CCTR Transf From 2200-0439.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	47	0	0	0.5	0	CCTR Transf From 2200-0447.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	1	0	0	0.1	0	CCTR Transf From 2200-0454.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	5	4	0	0.1	0	CCTR Transf From 2200-0450.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	2	0	0.0	0	CCTR Transf From 2200-0481.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	0	0	0.1	0	CCTR Transf From 2200-0543.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	0	0	0.1	0	CCTR Transf From 2200-0855.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	16	0	0	0.1	0	CCTR Transf From 2200-0483.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	9	27	0	0.1	0	CCTR Transf From 2200-0453.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	62	87	0	0.6	0	CCTR Transf From 2200-0456.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	3	0	0.0	0	CCTR Transf From 2200-0511.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	1	0	0	0.1	0	CCTR Transf From 2200-0858.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	0	0	0.1	0	CCTR Transf From 2200-0859.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	27	0	0.0	0	CCTR Transf From 2200-0521.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	6	2	0	0.1	0	CCTR Transf From 2200-0459.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	18	3	0	0.2	0	CCTR Transf From 2200-0461.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	0	0	0.0	0	CCTR Transf From 2200-0537.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	7	0	0	0.1	0	CCTR Transf From 2200-1174.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	1	0	0.0	0	CCTR Transf From 2200-2236.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	4	0	0	0.1	0	CCTR Transf From 2200-0542.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	1	0	0.1	0	CCTR Transf From 2200-0465.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	2	1	0	0.1	0	CCTR Transf From 2200-0468.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	1	1	0	0.1	0	CCTR Transf From 2200-0545.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	1	0	0.0	0	CCTR Transf From 2200-2613.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	0	0	0.0	0	CCTR Transf From 2200-0593.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	4	27	0	0.1	0	CCTR Transf From 2200-0471.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	4	1	0	0.1	0	CCTR Transf From 2200-0474.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	6	0	0.1	0	CCTR Transf From 2200-0605.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	1	0	0	0.1	0	CCTR Transf From 2200-0608.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	6	4	0	0.1	0	CCTR Transf From 2200-0478.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	8	4	0	0.1	0	CCTR Transf From 2200-0492.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	3	0	0	0.1	0	CCTR Transf From 2200-0792.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	8	0	0	0.1	0	CCTR Transf From 2200-0813.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	14	92	0	0.1	0	CCTR Transf From 2200-0496.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	35	18	0	0.4	0	CCTR Transf From 2200-0501.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	2	0	0	0.1	0	CCTR Transf From 2200-2107.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	8	6	0	0.1	0	CCTR Transf From 2200-0504.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	0	0	0.1	0	CCTR Transf From 2200-2357.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	5	0	0.0	0	CCTR Transf From 2200-2358.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	8	42	0	0.1	0	CCTR Transf From 2200-0510.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	25	8	0	0.3	0	CCTR Transf From 2200-0512.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	14	19	0	0.1	0	CCTR Transf From 2200-2532.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	30	2	0	0.3	0	CCTR Transf From 2200-0517.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	8	3	0	0.1	0	CCTR Transf From 2200-0520.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	2	0	0.1	0	CCTR Transf From 2200-0523.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	11	15	0	0.1	0	CCTR Transf From 2200-0526.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	9	246	0	0.1	0	CCTR Transf From 2200-0528.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	25	3	0	0.3	0	CCTR Transf From 2200-0532.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	7	5	0	0.1	0	CCTR Transf From 2200-0535.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	12	75	0	0.1	0	CCTR Transf From 2200-0547.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	6	1	0	0.1	0	CCTR Transf From 2200-0549.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	1	5	0	0.1	0	CCTR Transf From 2200-0553.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	24	0	0.1	0	CCTR Transf From 2200-0555.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	94	27	0	0.9	0	CCTR Transf From 2200-0559.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	2	24	0	0.1	0	CCTR Transf From 2200-0562.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	70	43	0	0.7	0	CCTR Transf From 2200-0565.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	9	4	0	0.1	0	CCTR Transf From 2200-0569.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	3	4	0	0.1	0	CCTR Transf From 2200-0575.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	0	13	0	0.1	0	CCTR Transf From 2200-0577.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	12	14	0	0.1	0	CCTR Transf From 2200-0583.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	12	34	0	0.1	0	CCTR Transf From 2200-0586.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	3	35	0	0.1	0	CCTR Transf From 2200-0588.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	4	10	0	0.1	0	CCTR Transf From 2200-0592.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	13	25	0	0.1	0	CCTR Transf From 2200-0595.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	1	2	0	0.1	0	CCTR Transf From 2200-0598.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	6	28	0	0.1	0	CCTR Transf From 2200-0601.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	11	0	0	0.1	0	CCTR Transf From 2200-1136.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	19	0	0	0.2	0	CCTR Transf From 2200-1137.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	9	0	0	0.1	0	CCTR Transf From 2200-2079.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2021	1	0	0	0.1	0	CCTR Transf From 2200-2080.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	17	0	0	0.2	0	CCTR Transf From 2200-2223.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	6	0	0	0.1	0	CCTR Transf From 2200-2228.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	1	1	0	0.1	0	CCTR Transf From 2200-2233.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	66,411	1-Sided Adj
Explanation: Adjustment to input units.						
2021 Total	781	1,453	0	11.0	66,411	
2022	0	23	0	0.1	0	CCTR Transf From 2200-0443.002
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	43	182	0	0.4	0	CCTR Transf From 2200-0443.003
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	2	33	0	0.1	0	CCTR Transf From 2200-0443.004

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	226	0	0.0	0	CCTR Transf From 2200-0443.006
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	4	0	0.1	0	CCTR Transf From 2200-0446.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.1	0	CCTR Transf From 2200-0434.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	2	0	0	0.1	0	CCTR Transf From 2200-0439.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	107	35	0	1.1	0	CCTR Transf From 2200-2296.000
Explanation: Transfer 2022 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area						
2022	0	0	0	0.1	0	CCTR Transf From 2200-0441.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.0	0	CCTR Transf From 2200-0460.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	22	4	0	0.2	0	CCTR Transf From 2200-0447.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	85	22	0	0.9	0	CCTR Transf From 2200-0450.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	13	0	0	0.1	0	CCTR Transf From 2200-0483.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	0	0	0.1	0	CCTR Transf From 2200-0454.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.0	0	CCTR Transf From 2200-0538.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	3	0	0	0.1	0	CCTR Transf From 2200-0542.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	15	168	0	0.1	0	CCTR Transf From 2200-0453.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	1	0	0.0	0	CCTR Transf From 2200-0545.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	46	47	0	0.5	0	CCTR Transf From 2200-0456.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	0	0	0.1	0	CCTR Transf From 2200-0855.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.1	0	CCTR Transf From 2200-0857.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	3	0	0.0	0	CCTR Transf From 2200-0605.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	7	0	0	0.1	0	CCTR Transf From 2200-0459.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	3	0	0	0.1	0	CCTR Transf From 2200-0608.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	2	0	0	0.1	0	CCTR Transf From 2200-0858.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	17	1	0	0.2	0	CCTR Transf From 2200-0461.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	7	0	0	0.1	0	CCTR Transf From 2200-0465.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	2	0	0	0.1	0	CCTR Transf From 2200-0859.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	12	0	0	0.1	0	CCTR Transf From 2200-0812.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	0	0	0.1	0	CCTR Transf From 2200-0813.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	7	0	0	0.1	0	CCTR Transf From 2200-1174.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	11	0	0	0.1	0	CCTR Transf From 2200-0468.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	2	3	0	0.1	0	CCTR Transf From 2200-0471.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	2	0	0	0.1	0	CCTR Transf From 2200-2107.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	55	13	0	0.6	0	CCTR Transf From 2200-0474.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.1	0	CCTR Transf From 2200-2357.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	8	0	0	0.1	0	CCTR Transf From 2200-2532.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	15	19	0	0.1	0	CCTR Transf From 2200-0478.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	3	3	0	0.1	0	CCTR Transf From 2200-0492.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	4	2	0	0.1	0	CCTR Transf From 2200-0496.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	61	8	0	0.7	0	CCTR Transf From 2200-0501.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	6	4	0	0.1	0	CCTR Transf From 2200-0504.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	13	10	0	0.1	0	CCTR Transf From 2200-0510.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	7	0	0	0.1	0	CCTR Transf From 2200-0512.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	10	0	0	0.1	0	CCTR Transf From 2200-0517.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	11	15	0	0.1	0	CCTR Transf From 2200-0520.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	2	0	0	0.1	0	CCTR Transf From 2200-0523.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	16	40	0	0.1	0	CCTR Transf From 2200-0526.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	12	47	0	0.1	0	CCTR Transf From 2200-0528.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	6	2	0	0.1	0	CCTR Transf From 2200-0532.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	13	3	0	0.1	0	CCTR Transf From 2200-0535.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	4	135	0	0.1	0	CCTR Transf From 2200-0547.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	106	0	0.1	0	CCTR Transf From 2200-0549.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	1	0	0.1	0	CCTR Transf From 2200-0553.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-1	20	0	-0.1	0	CCTR Transf From 2200-0555.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	38	33	0	0.3	0	CCTR Transf From 2200-0559.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	51	0	0.1	0	CCTR Transf From 2200-0562.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	8	142	0	0.1	0	CCTR Transf From 2200-0565.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	17	0	0	0.2	0	CCTR Transf From 2200-0569.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	3	0	0.1	0	CCTR Transf From 2200-0575.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	4	9	0	0.1	0	CCTR Transf From 2200-0577.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	10	4	0	0.1	0	CCTR Transf From 2200-0583.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	42	48	0	0.5	0	CCTR Transf From 2200-0586.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	40	13	0	0.4	0	CCTR Transf From 2200-0588.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	45	0	0	0.5	0	CCTR Transf From 2200-0592.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	15	4	0	0.2	0	CCTR Transf From 2200-0595.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	21	1	0	0.2	0	CCTR Transf From 2200-0598.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	8	2	0	0.1	0	CCTR Transf From 2200-0601.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	72	3	0	0.8	0	CCTR Transf From 2200-1136.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	0	0	0.1	0	CCTR Transf From 2200-1137.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	26	3	0	0.3	0	CCTR Transf From 2200-2079.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	1	0	0	0.1	0	CCTR Transf From 2200-2080.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	3	0	0	0.1	0	CCTR Transf From 2200-2223.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	13	0	0	0.1	0	CCTR Transf From 2200-2228.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	15	20	0	0.2	0	CCTR Transf From 2200-2233.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-22	-16	0	-0.2	0	CCTR Transf To 2200-0423.000
Explanation: Transfer costs for Distribution Data Quality Improvement (DQI) to the Integrated Strategy & Resource Management workpaper where the DQI team is being sponsored.						
2022	0	0	0	0.0	76,274	1-Sided Adj
Explanation: Adjustment to input units.						
2022 Total	1,021	1,505	0	13.0	76,274	
2023	1	1	0	0.1	0	CCTR Transf From 2200-0443.002
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1,589	671	0	15.1	0	CCTR Transf From 2200-0443.003

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	7	0	0.1	0	CCTR Transf From 2200-0443.004
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	175	0	0.0	0	CCTR Transf From 2200-0443.006
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	10	8	0	0.1	0	CCTR Transf From 2200-0446.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.1	0	CCTR Transf From 2200-0539.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	151	0	0	1.5	0	CCTR Transf From 2200-2296.000
Explanation: Transfer 2023 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area						
2023	1	0	0	0.1	0	CCTR Transf From 2200-0209.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	2	0	0.0	0	CCTR Transf From 2200-0435.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	0	0	0.1	0	CCTR Transf From 2200-0439.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.1	0	CCTR Transf From 2200-0540.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	17	1	0	0.1	0	CCTR Transf From 2200-0447.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	41	21	0	0.4	0	CCTR Transf From 2200-0450.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	14	0	0	0.1	0	CCTR Transf From 2200-0483.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	0	0	0.1	0	CCTR Transf From 2200-0855.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.1	0	CCTR Transf From 2200-0857.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	0	0	0.1	0	CCTR Transf From 2200-0521.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	16	26	0	0.2	0	CCTR Transf From 2200-0453.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	64	20	0	0.6	0	CCTR Transf From 2200-0456.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	5	0	0	0.1	0	CCTR Transf From 2200-0858.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	3	0	0	0.1	0	CCTR Transf From 2200-0542.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	7	0	0	0.1	0	CCTR Transf From 2200-0859.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.1	0	CCTR Transf From 2200-0593.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	9	0	0	0.1	0	CCTR Transf From 2200-0459.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	19	7	0	0.2	0	CCTR Transf From 2200-0461.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	2	5	0	0.1	0	CCTR Transf From 2200-0605.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	2	0	0	0.1	0	CCTR Transf From 2200-1174.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	7	0	0	0.1	0	CCTR Transf From 2200-0608.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	3	18	0	0.1	0	CCTR Transf From 2200-0465.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	0	0	0.1	0	CCTR Transf From 2200-0468.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	0	0	0.1	0	CCTR Transf From 2200-0812.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.1	0	CCTR Transf From 2200-0813.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	3	0	0	0.1	0	CCTR Transf From 2200-0471.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	84	3	0	1.0	0	CCTR Transf From 2200-0474.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	1	0	0.0	0	CCTR Transf From 2200-2358.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	0	0	0.1	0	CCTR Transf From 2200-2439.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	30	7	0	0.3	0	CCTR Transf From 2200-0478.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	64	5	0	0.6	0	CCTR Transf From 2200-0492.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	15	0	0	0.2	0	CCTR Transf From 2200-2532.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	5	24	0	0.1	0	CCTR Transf From 2200-0496.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	21	5	0	0.2	0	CCTR Transf From 2200-0501.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	10	18	0	0.1	0	CCTR Transf From 2200-0504.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	20	10	0	0.2	0	CCTR Transf From 2200-0510.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	25	9	0	0.3	0	CCTR Transf From 2200-0512.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	10	-1	0	0.1	0	CCTR Transf From 2200-0517.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	48	7	0	0.5	0	CCTR Transf From 2200-0520.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	1	0	0.1	0	CCTR Transf From 2200-0523.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	8	13	0	0.1	0	CCTR Transf From 2200-0526.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	32	21	0	0.3	0	CCTR Transf From 2200-0528.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	4	0	0.1	0	CCTR Transf From 2200-0532.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	24	3	0	0.2	0	CCTR Transf From 2200-0535.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	19	25	0	0.2	0	CCTR Transf From 2200-0547.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	6	1	0	0.1	0	CCTR Transf From 2200-0549.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	2	0	0	0.1	0	CCTR Transf From 2200-0553.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	21	0	0.1	0	CCTR Transf From 2200-0555.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	42	9	0	0.4	0	CCTR Transf From 2200-0559.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	8	5	0	0.1	0	CCTR Transf From 2200-0562.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	49	29	0	0.5	0	CCTR Transf From 2200-0565.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	13	1	0	0.1	0	CCTR Transf From 2200-0569.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	13	10	0	0.1	0	CCTR Transf From 2200-0575.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	0	0	0.1	0	CCTR Transf From 2200-0577.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	12	9	0	0.1	0	CCTR Transf From 2200-0583.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	31	18	0	0.3	0	CCTR Transf From 2200-0586.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	29	4	0	0.3	0	CCTR Transf From 2200-0588.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	21	4	0	0.2	0	CCTR Transf From 2200-0592.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	15	7	0	0.1	0	CCTR Transf From 2200-0595.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	3	0	0	0.1	0	CCTR Transf From 2200-0598.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	3	4	0	0.1	0	CCTR Transf From 2200-0601.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	2	0	0	0.1	0	CCTR Transf From 2200-0954.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	94	0	0	1.1	0	CCTR Transf From 2200-1136.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	128	3	0	1.4	0	CCTR Transf From 2200-1137.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	27	1	0	0.3	0	CCTR Transf From 2200-2079.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.1	0	CCTR Transf From 2200-2080.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1	0	0	0.1	0	CCTR Transf From 2200-2223.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	30	0	0	0.3	0	CCTR Transf From 2200-2228.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	29	2	0	0.3	0	CCTR Transf From 2200-2233.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-192	-49	0	-1.5	0	CCTR Transf To 2200-0423.000
Explanation: Transfer costs for Distribution Data Quality Improvement (DQI) to the Integrated Strategy & Resource Management workpaper where the DQI team is being sponsored.						
2023	0	0	0	0.0	72,657	1-Sided Adj
Explanation: Adjustment to input units.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	2,757	1,200	0	30.2	72,657	
2024	146	1	0	1.4	0	CCTR Transf From 2200-2296.000
Explanation:	Transfer 2024 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area					
2024	0	0	0	0.1	0	CCTR Transf From 2200-0487.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	8	0	0	0.1	0	CCTR Transf From 2200-0439.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	3	0	0	0.1	0	CCTR Transf From 2200-0443.002
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	36	46	0	0.3	0	CCTR Transf From 2200-0443.003
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	0	217	0	0.0	0	CCTR Transf From 2200-0443.006
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2024	49	11	0	0.4	0	CCTR Transf From 2200-0446.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	22	0	0	0.2	0	CCTR Transf From 2200-0447.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	2	0	0.0	0	CCTR Transf From 2200-0481.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.1	0	CCTR Transf From 2200-0539.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1	0	0	0.1	0	CCTR Transf From 2200-0540.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	13	1	0	0.1	0	CCTR Transf From 2200-0483.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	23	102	0	0.2	0	CCTR Transf From 2200-0450.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	11	0	0	0.1	0	CCTR Transf From 2200-0453.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1	0	0	0.1	0	CCTR Transf From 2200-0542.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1	0	0	0.1	0	CCTR Transf From 2200-0567.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	2	0	0	0.1	0	CCTR Transf From 2200-0855.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.1	0	CCTR Transf From 2200-0576.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	23	43	0	0.2	0	CCTR Transf From 2200-0456.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	12	0	0	0.1	0	CCTR Transf From 2200-0459.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1	0	0	0.1	0	CCTR Transf From 2200-0857.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	1	0	0.0	0	CCTR Transf From 2200-0605.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	5	0	0	0.1	0	CCTR Transf From 2200-0608.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	7	0	0	0.1	0	CCTR Transf From 2200-0858.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	37	5	0	0.3	0	CCTR Transf From 2200-0461.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	10	25	0	0.1	0	CCTR Transf From 2200-0465.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1	0	0	0.1	0	CCTR Transf From 2200-0859.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	3	0	0	0.1	0	CCTR Transf From 2200-0813.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1	0	0	0.1	0	CCTR Transf From 2200-1174.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	8	0	0	0.1	0	CCTR Transf From 2200-0468.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.1	0	CCTR Transf From 2200-2532.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	13	13	0	0.1	0	CCTR Transf From 2200-0471.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	21	62	0	0.2	0	CCTR Transf From 2200-0474.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	29	19	0	0.3	0	CCTR Transf From 2200-0478.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	18	28	0	0.2	0	CCTR Transf From 2200-0492.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	4	29	0	0.1	0	CCTR Transf From 2200-0496.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	9	7	0	0.1	0	CCTR Transf From 2200-0501.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	16	10	0	0.2	0	CCTR Transf From 2200-0504.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	5	13	0	0.1	0	CCTR Transf From 2200-0510.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	27	2	0	0.3	0	CCTR Transf From 2200-0512.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	14	0	0	0.1	0	CCTR Transf From 2200-0517.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	28	1	0	0.3	0	CCTR Transf From 2200-0520.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	2	0	0	0.1	0	CCTR Transf From 2200-0523.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	6	5	0	0.1	0	CCTR Transf From 2200-0526.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	42	2	0	0.4	0	CCTR Transf From 2200-0528.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	3	0	0.1	0	CCTR Transf From 2200-0532.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	12	3	0	0.1	0	CCTR Transf From 2200-0535.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	4	0	0	0.1	0	CCTR Transf From 2200-0547.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1	0	0	0.1	0	CCTR Transf From 2200-0549.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	4	0	0	0.1	0	CCTR Transf From 2200-0553.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	10	14	0	0.1	0	CCTR Transf From 2200-0555.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	27	1	0	0.3	0	CCTR Transf From 2200-0559.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	26	12	0	0.3	0	CCTR Transf From 2200-0562.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	12	4	0	0.1	0	CCTR Transf From 2200-0565.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	5	23	0	0.1	0	CCTR Transf From 2200-0569.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	17	11	0	0.2	0	CCTR Transf From 2200-0575.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	8	2	0	0.1	0	CCTR Transf From 2200-0577.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	20	6	0	0.2	0	CCTR Transf From 2200-0583.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	23	9	0	0.2	0	CCTR Transf From 2200-0586.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	33	2	0	0.3	0	CCTR Transf From 2200-0588.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	14	1	0	0.1	0	CCTR Transf From 2200-0592.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	24	16	0	0.2	0	CCTR Transf From 2200-0595.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	3	0	0	0.1	0	CCTR Transf From 2200-0598.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	23	17	0	0.2	0	CCTR Transf From 2200-0601.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	3	0	0	0.1	0	CCTR Transf From 2200-0954.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-11	0	0	-0.1	0	CCTR Transf From 2200-1136.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	20	0	0	0.2	0	CCTR Transf From 2200-1137.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1	0	0	0.1	0	CCTR Transf From 2200-1138.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	15	7	0	0.2	0	CCTR Transf From 2200-2079.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	5	0	0	0.1	0	CCTR Transf From 2200-2080.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-5	0	0	-0.1	0	CCTR Transf From 2200-2223.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	4	1	0	0.1	0	CCTR Transf From 2200-2228.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	16	0	0	0.2	0	CCTR Transf From 2200-2233.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-350	-19	0	-2.6	0	CCTR Transf To 2200-0423.000
Explanation: Transfer costs for Distribution Data Quality Improvement (DQI) to the Integrated Strategy & Resource Management workpaper where the DQI team is being sponsored.						
2024	0	0	0	0.0	53,249	1-Sided Adj
Explanation: Adjustment to input units.						
2024 Total	622	762	0	8.9	53,249	
2025	2	2	0	0.1	0	CCTR Transf From 2200-0443.002

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	30	30	0	0.2	0	CCTR Transf From 2200-0443.003
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	245	0	0.0	0	CCTR Transf From 2200-0443.006
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	51	16	0	0.4	0	CCTR Transf From 2200-0446.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	26	0	0	0.2	0	CCTR Transf From 2200-0449.000
Explanation: Transfer 2025 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area						
2025	1	0	0	0.1	0	CCTR Transf From 2200-0540.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	1	0	0.0	0	CCTR Transf From 2200-0435.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	237	43	0	2.9	0	CCTR Transf From 2200-2296.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer 2025 costs related to DIMP Execution that are being consolidated in the Gas Distribution witness area						
2025	1	0	0	0.1	0	CCTR Transf From 2200-0439.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	0.1	0	CCTR Transf From 2200-0567.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	23	12	0	0.2	0	CCTR Transf From 2200-0447.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	16	12	0	0.2	0	CCTR Transf From 2200-0450.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	10	0	0	0.1	0	CCTR Transf From 2200-0483.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	0	0	0.1	0	CCTR Transf From 2200-0824.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	2	0	0	0.1	0	CCTR Transf From 2200-0855.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	0.1	0	CCTR Transf From 2200-0521.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	43	1	0	0.4	0	CCTR Transf From 2200-0453.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	15	29	0	0.1	0	CCTR Transf From 2200-0456.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	2	0	0.0	0	CCTR Transf From 2200-0605.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	3	0	0	0.1	0	CCTR Transf From 2200-0858.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	4	0	0	0.1	0	CCTR Transf From 2200-0859.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	3	0	0	0.1	0	CCTR Transf From 2200-0608.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	4	0	0	0.1	0	CCTR Transf From 2200-0459.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	17	1	0	0.2	0	CCTR Transf From 2200-0461.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	0	0	0.1	0	CCTR Transf From 2200-0813.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	0.1	0	CCTR Transf From 2200-0961.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	6	0	0	0.1	0	CCTR Transf From 2200-2227.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	0	0	0.1	0	CCTR Transf From 2200-1210.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	2	2	0	0.1	0	CCTR Transf From 2200-0465.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	6	0	0	0.1	0	CCTR Transf From 2200-0468.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	144	0	0	1.3	0	CCTR Transf From 2200-2471.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	5	56	0	0.1	0	CCTR Transf From 2200-0471.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	31	25	0	0.3	0	CCTR Transf From 2200-0474.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	6	33	0	0.1	0	CCTR Transf From 2200-0478.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	9	69	0	0.1	0	CCTR Transf From 2200-0492.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	4	39	0	0.1	0	CCTR Transf From 2200-0496.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	8	39	0	0.1	0	CCTR Transf From 2200-0501.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	13	18	0	0.1	0	CCTR Transf From 2200-0504.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	5	11	0	0.1	0	CCTR Transf From 2200-0510.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	12	2	0	0.1	0	CCTR Transf From 2200-0512.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	17	0	0	0.1	0	CCTR Transf From 2200-0517.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	19	1	0	0.2	0	CCTR Transf From 2200-0520.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	4	1	0	0.1	0	CCTR Transf From 2200-0523.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	14	16	0	0.1	0	CCTR Transf From 2200-0526.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	5	9	0	0.1	0	CCTR Transf From 2200-0528.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	5	1	0	0.1	0	CCTR Transf From 2200-0532.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	18	5	0	0.2	0	CCTR Transf From 2200-0535.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	0	0	0.1	0	CCTR Transf From 2200-0547.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	4	0	0.0	0	CCTR Transf From 2200-0549.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	3	5	0	0.1	0	CCTR Transf From 2200-0553.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	54	0	0	0.4	0	CCTR Transf From 2200-0555.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	33	16	0	0.3	0	CCTR Transf From 2200-0559.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	16	2	0	0.2	0	CCTR Transf From 2200-0562.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	3	22	0	0.1	0	CCTR Transf From 2200-0565.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-2	2	0	-0.1	0	CCTR Transf From 2200-0569.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	5	1	0	0.1	0	CCTR Transf From 2200-0575.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	1	0	0.1	0	CCTR Transf From 2200-0577.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	10	0	0	0.1	0	CCTR Transf From 2200-0583.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	42	31	0	0.4	0	CCTR Transf From 2200-0586.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	2	1	0	0.1	0	CCTR Transf From 2200-0588.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	11	2	0	0.1	0	CCTR Transf From 2200-0592.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	32	2	0	0.3	0	CCTR Transf From 2200-0595.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	0	0	0.1	0	CCTR Transf From 2200-0598.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	0.1	0	CCTR Transf From 2200-0601.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	2	0	0.1	0	CCTR Transf From 2200-0954.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	32	0	0	0.3	0	CCTR Transf From 2200-1136.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	6	1	0	0.1	0	CCTR Transf From 2200-1137.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	0	0	0.1	0	CCTR Transf From 2200-1138.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	4	0	0	0.1	0	CCTR Transf From 2200-2079.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1	0	0	0.1	0	CCTR Transf From 2200-2080.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	23	0	0	0.2	0	CCTR Transf From 2200-2223.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: B. DIMP Execution
Category-Sub: 1. DIMP Execution
Workpaper: 2GD001.000 - Distribution Integrity Management Program (DIMP) - Project Execution
Unit Measure: Inspections

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	58	1	0	0.5	0	CCTR Transf From 2200-2228.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	7	0	0	0.1	0	CCTR Transf From 2200-2233.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-444	-23	0	-3.4	0	CCTR Transf To 2200-0423.000
Explanation: Transfer costs for Distribution Data Quality Improvement (DQI) to the Integrated Strategy & Resource Management workpaper where the DQI team is being sponsored.						
2025	0	0	0	0.0	52,000	1-Sided Adj
Explanation: Adjustment to input units.						
2025 Total	724	790	0	10.6	52,000	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Workpaper: 2GD002.000

Summary for Category: C. Field Operations Management

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	18,885	17,523	16,036	16,036	16,036	16,036	16,036
Non-Labor	1,746	1,746	1,746	1,746	1,746	1,746	1,746
NSE	0	0	0	0	0	0	0
Total	20,631	19,269	17,782	17,782	17,782	17,782	17,782
FTE	155.1	142.1	129.1	129.1	129.1	129.1	129.1

Workpapers belonging to this Category:

2GD002.000 Field Operations Management

Labor	18,885	17,523	16,036	16,036	16,036	16,036	16,036
Non-Labor	1,746	1,746	1,746	1,746	1,746	1,746	1,746
NSE	0	0	0	0	0	0	0
Total	20,631	19,269	17,782	17,782	17,782	17,782	17,782
FTE	155.1	142.1	129.1	129.1	129.1	129.1	129.1
Unit Measure: FTEs							
Units	155	142	129	129	129	129	129

Note: Totals may include rounding differences.

Beginning of Workpaper
2GD002.000 - Field Operations Management

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Activity Description:

This work category includes costs for Operations Leadership, Field Management, Field Operations Supervisors, Maintenance and Inspection Management, and District Clerical Support.

Forecast Explanations:

Labor - Base YR Rec

The forecast method for Field Operations Management is based on BY 2025. Leadership, Management, and Supervision needs are expected to remain relatively consistent in the forecast years relative to the base year. The District Clerical Support Project is an initiative to identify opportunities to simplify processes, eliminate duplicative work, and enhance coordination across the company for the District Operations Clerk (DOC) position. This initiative is expected to result in lower costs in the forecast period. Adjustments have been made in the forecast period of 2026-2031 to present the anticipated efficiency of the District Clerical Support Project.

Non-Labor - Base YR Rec

The forecast method for Field Operations Management is based on BY 2025. Leadership, Management, and Supervision needs are expected to remain relatively consistent in the forecast years relative to the base year. The District Clerical Support Project is an initiative to identify opportunities to simplify processes, eliminate duplicative work, and enhance coordination across the company for the District Operations Clerk (DOC) position. This initiative is expected to result in lower costs in the forecast period. Adjustments have been made in the forecast period of 2026-2031 to present the anticipated efficiency of the District Clerical Support Project.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	20,874	18,609	18,358	19,150	18,885	17,523	16,036	16,036	16,036	16,036	16,036
Non-Labor	1,568	1,578	1,677	1,793	1,746	1,746	1,746	1,746	1,746	1,746	1,746
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	22,442	20,187	20,034	20,942	20,631	19,269	17,782	17,782	17,782	17,782	17,782
FTE	171.7	155.7	153.4	160.3	155.1	142.1	129.1	129.1	129.1	129.1	129.1
Units	172	156	154	160	155	142	129	129	129	129	129

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations 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	18,885	18,885	18,885	18,885	18,885	18,885	-1,362	-2,849	-2,849	-2,849	-2,849	-2,849	17,523	16,036	16,036	16,036	16,036	16,036
NLbr	1,746	1,746	1,746	1,746	1,746	1,746	0	0	0	0	0	0	1,746	1,746	1,746	1,746	1,746	1,746
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	20,631	20,631	20,631	20,631	20,631	20,631	-1,362	-2,849	-2,849	-2,849	-2,849	-2,849	19,269	17,782	17,782	17,782	17,782	17,782
FTE	155.1	155.1	155.1	155.1	155.1	155.1	-13.0	-26.0	-26.0	-26.0	-26.0	-26.0	142.1	129.1	129.1	129.1	129.1	129.1
Units	155	155	155	155	155	155	-13	-26	-26	-26	-26	-26	142	129	129	129	129	129

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	-1,478	0	0	-1,478	-13.0	-13	1-Sided Adj
Explanation:	Reflects improved operational efficiencies associated with the District Clerical Support Project . By streamlining workflows and eliminating redundant steps, we are now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony for details.						
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	-1,362	0	0	-1,362	-13.0	-13	
2027	-2,957	0	0	-2,957	-26.0	-26	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects improved operational efficiencies associated with the District Clerical Support Project . By streamlining workflows and eliminating redundant steps, we are now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony for details.							
2027	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.							
2027 Total	-2,849	0	0	-2,849	-26.0	-26	
2028	-2,957	0	0	-2,957	-26.0	-26	1-Sided Adj
Explanation: Reflects improved operational efficiencies associated with the District Clerical Support Project . By streamlining workflows and eliminating redundant steps, we are now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony for details.							
2028	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.							
2028 Total	-2,849	0	0	-2,849	-26.0	-26	
2029	-2,957	0	0	-2,957	-26.0	-26	1-Sided Adj
Explanation: Reflects improved operational efficiencies associated with the District Clerical Support Project . By streamlining workflows and eliminating redundant steps, we are now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony for details.							
2029	108	0	0	108	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	-2,849	0	0	-2,849	-26.0	-26	
2030	-2,957	0	0	-2,957	-26.0	-26	1-Sided Adj
Explanation: Reflects improved operational efficiencies associated with the District Clerical Support Project . By streamlining workflows and eliminating redundant steps, we are now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony for details.							
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	-2,849	0	0	-2,849	-26.0	-26	
2031	-2,957	0	0	-2,957	-26.0	-26	1-Sided Adj
Explanation: Reflects improved operational efficiencies associated with the District Clerical Support Project . By streamlining workflows and eliminating redundant steps, we are now able to complete the same volume of work with fewer resources. This change reflects an efficiency realized through reduced labor costs. Please refer to testimony for details.							
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	-2,849	0	0	-2,849	-26.0	-26	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	12,318	11,158	11,460	12,336	12,550
Non-Labor	1,249	1,375	1,518	1,653	1,684
NSE	0	0	0	0	0
Total	13,566	12,533	12,978	13,990	14,233
FTE	112.9	99.7	98.7	102.8	98.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	2,950	3,052	3,208	3,477	3,500
Non-Labor	48	87	79	90	63
NSE	0	0	0	0	0
Total	2,998	3,139	3,287	3,567	3,562
FTE	31.5	31.9	32.3	33.6	31.4
Units	172	156	154	160	155
Recorded-Adjusted (Nominal \$)					
Labor	15,267	14,210	14,668	15,813	16,049
Non-Labor	1,297	1,462	1,596	1,744	1,746
NSE	0	0	0	0	0
Total	16,564	15,672	16,265	17,557	17,795
FTE	144.4	131.6	131.0	136.4	130.2
Units	172	156	154	160	155
Vacation & Sick (Nominal \$)					
Labor	2,695	2,399	2,329	2,538	2,836

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations 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	2,695	2,399	2,329	2,538	2,836
FTE	27.3	24.1	22.4	23.9	24.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	2,912	2,000	1,360	799	0
Non-Labor	271	116	80	49	0
NSE	0	0	0	0	0
Total	3,183	2,116	1,440	847	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	20,874	18,609	18,358	19,150	18,885
Non-Labor	1,568	1,578	1,677	1,793	1,746
NSE	0	0	0	0	0
Total	22,442	20,187	20,034	20,942	20,631
FTE	171.7	155.7	153.4	160.3	155.1
Units	172	156	154	160	155

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	2,950	3,052	3,208	3,477	3,500
Non-Labor	48	87	79	90	63
NSE	0	0	0	0	0
Total	2,998	3,139	3,287	3,567	3,562
FTE	31.5	31.9	32.3	33.6	31.4
Units	172	156	154	160	155

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	244	9	0	2.6	0	CCTR Transf From 2200-0448.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2021	236	9	0	2.6	0	CCTR Transf From 2200-0457.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2021	115	4	0	1.3	0	CCTR Transf From 2200-0463.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2021	135	5	0	1.5	0	CCTR Transf From 2200-0495.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2021	99	4	0	1.1	0	CCTR Transf From 2200-0503.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2021	169	6	0	1.8	0	CCTR Transf From 2200-0508.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2021	214	8	0	2.3	0	CCTR Transf From 2200-0515.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2021	128	5	0	1.4	0	CCTR Transf From 2200-0530.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2021	287	11	0	3.1	0	CCTR Transf From 2200-0551.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	245	9	0	2.7	0	CCTR Transf From 2200-0561.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	306	12	0	3.3	0	CCTR Transf From 2200-0568.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	197	7	0	2.1	0	CCTR Transf From 2200-0573.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	274	10	0	3.0	0	CCTR Transf From 2200-0584.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	242	9	0	2.6	0	CCTR Transf From 2200-0587.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	110	4	0	1.2	0	CCTR Transf From 2200-2217.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2021	0	-1	0	0.0	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-2	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-16	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-3	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-27	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-4	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	-1	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-6	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-8	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-5	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-14	-19	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	172	1-Sided Adj
Explanation: Adjustment to input units.						
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2021	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2021 Total	2,950	48	0	31.5	172	
2022	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	249	7	0	2.6	0	CCTR Transf From 2200-0448.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2022	228	7	0	2.3	0	CCTR Transf From 2200-0457.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2022	118	4	0	1.3	0	CCTR Transf From 2200-0463.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2022	129	4	0	1.4	0	CCTR Transf From 2200-0495.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2022	111	3	0	1.2	0	CCTR Transf From 2200-0503.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2022	226	7	0	2.4	0	CCTR Transf From 2200-0508.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2022	209	6	0	2.2	0	CCTR Transf From 2200-0515.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2022	220	7	0	2.4	0	CCTR Transf From 2200-0530.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2022	287	9	0	3.1	0	CCTR Transf From 2200-0551.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	192	6	0	2.0	0	CCTR Transf From 2200-0561.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	286	9	0	3.0	0	CCTR Transf From 2200-0568.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	215	7	0	2.3	0	CCTR Transf From 2200-0573.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	248	8	0	2.6	0	CCTR Transf From 2200-0584.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	234	7	0	2.5	0	CCTR Transf From 2200-0587.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	143	4	0	1.5	0	CCTR Transf From 2200-2217.000
Explanation:	Transfer District Operations Clerks related costs from Customer Services workpaper 20O009 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.					
2022	-13	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	-1	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	-3	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-12	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-8	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.0	156	1-Sided Adj
Explanation: Adjustment to input units.						
2022	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022 Total	3,052	87	0	31.9	156	
2023	0	-2	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	1,712	36	0	17.7	0	CCTR Transf From 2200-0921.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 200010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2023	1,539	53	0	15.8	0	CCTR Transf From 2200-0950.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 200010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2023	-14	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-2	-5	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	-1	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-15	0	0	-0.2	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.0	154	1-Sided Adj
Explanation: Adjustment to input units.						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023 Total	3,208	79	0	32.3	154	
2024	-8	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	-2	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	1,718	35	0	17.0	0	CCTR Transf From 2200-0921.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2024	1,655	58	0	16.3	0	CCTR Transf From 2200-0950.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 20O010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2024	-13	-1	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	134	3	0	1.0	0	CCTR Transf From 2200-2335.000
Explanation: Distribution Execution GTSR Part 2 costs transfer to Gas Distribution witness area						
2024	0	-1	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-5	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.0	160	1-Sided Adj
Explanation: Adjustment to input units.						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with AB 1167 related to dues.						
2024 Total	3,477	90	0	33.6	160	
2025	0	-1	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	1,859	29	0	17.4	0	CCTR Transf From 2200-0921.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 200010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2025	1,512	38	0	14.2	0	CCTR Transf From 2200-0950.000
Explanation: Transfer District Operations Clerks related costs from Customer Services workpaper 200010 to cost center 2200-0469 in workpaper 2GD002 to align historical costs with 2028 GRC workpaper framework.						
2025	-10	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	237	0	0	1.7	0	CCTR Transf From 2200-2335.000
Explanation: Distribution Execution GTSR Part 2 costs transfer to Gas Distribution witness area						
2025	0	-2	0	0.0	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-6	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-144	0	0	-1.3	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	0.0	155	1-Sided Adj
Explanation: Adjustment to input units.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2025	3	0	0	0.1	0	CCTR Transf From 2200-0005.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: C. Field Operations Management
Category-Sub: 1. Field Operations Management
Workpaper: 2GD002.000 - Field Operations Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2-sided adjustment to transfer costs to correct cost center in 2200-GOGD. Workpaper 2GD002.000; CC 2200-0444.000.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2025	54	0	0	-0.1	0	CCTR Transf From 2200-0005.000
Explanation: 2-sided adjustment to transfer costs to correct cost center in 2200-GOGD. Workpaper 2GD001.000; CC 2200-0469.000.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2025 Total	3,500	63	0	31.4	155	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Workpaper: 2GD003.000

Summary for Category: D. Planning Engineering & Project Management

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	3,186	3,207	3,208	3,208	3,208	3,208	3,208
Non-Labor	881	881	881	881	881	881	881
NSE	0	0	0	0	0	0	0
Total	4,067	4,088	4,089	4,089	4,089	4,089	4,089
FTE	25.8	25.8	25.8	25.8	25.8	25.8	25.8

Workpapers belonging to this Category:

2GD003.000 Planning Engineering & Project Management

Labor	3,186	3,207	3,208	3,208	3,208	3,208	3,208
Non-Labor	881	881	881	881	881	881	881
NSE	0	0	0	0	0	0	0
Total	4,067	4,088	4,089	4,089	4,089	4,089	4,089
FTE	25.8	25.8	25.8	25.8	25.8	25.8	25.8
Unit Measure: FTEs							
Units	26	26	26	26	26	26	26

Note: Totals may include rounding differences.

Beginning of Workpaper
2GD003.000 - Planning Engineering & Project Management

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Activity Description:

The Planning, Engineering, and Project Management cost group supports Gas Distribution O&M activities performed by the Planning, Engineering, Project Management, and Project Support Services workgroups. These workgroups provide technical and administrative services in support of O&M field operations, including maintenance, repair, replacement, and reliability-related activities, while also supporting Capital projects.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Planning, Engineering, and Project Management cost group is based on BY 2025. This approach is appropriate because the scope of O&M support activities and associated staffing levels are expected to remain stable over the forecast period. These workgroups perform ongoing technical, planning, engineering, and administrative functions necessary to support routine maintenance, corrective actions, regulatory compliance, and system reliability, all of which reflect steady-state operations.

Non-Labor - Base YR Rec

The forecast for the Planning, Engineering, and Project Management cost group is based on BY 2025. This approach is appropriate because the scope of O&M support activities and associated staffing levels are expected to remain stable over the forecast period. These workgroups perform ongoing technical, planning, engineering, and administrative functions necessary to support routine maintenance, corrective actions, regulatory compliance, and system reliability, all of which reflect steady-state operations.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	7,357	5,077	4,203	4,367	3,186	3,207	3,208	3,208	3,208	3,208	3,208
Non-Labor	1,762	1,688	1,338	1,085	881	881	881	881	881	881	881
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	9,119	6,765	5,541	5,452	4,067	4,088	4,089	4,089	4,089	4,089	4,089
FTE	60.4	42.6	34.8	35.9	25.8	25.8	25.8	25.8	25.8	25.8	25.8
Units	60	43	35	36	26	26	26	26	26	26	26

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,186	3,186	3,186	3,186	3,186	3,186	21	22	22	22	22	22	3,207	3,208	3,208	3,208	3,208	3,208
NLbr	881	881	881	881	881	881	0	0	0	0	0	0	881	881	881	881	881	881
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,067	4,067	4,067	4,067	4,067	4,067	21	22	22	22	22	22	4,088	4,089	4,089	4,089	4,089	4,089
FTE	25.8	25.8	25.8	25.8	25.8	25.8	0.0	0.0	0.0	0.0	0.0	0.0	25.8	25.8	25.8	25.8	25.8	25.8
Units	26	26	26	26	26	26	0	0	0	0	0	0	26	26	26	26	26	26

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	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.						
2027 Total	22	0	0	22	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	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.							
2028 Total	22	0	0	22	0.0	0	
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	0	0	22	0.0	0	
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	0	0	22	0.0	0	
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	0	0	22	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	5,390	3,891	3,375	3,619	2,720
Non-Labor	1,462	1,567	1,277	1,059	882
NSE	0	0	0	0	0
Total	6,852	5,458	4,652	4,678	3,602
FTE	51.4	36.7	30.4	31.4	22.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-9	-14	-17	-13	-12
Non-Labor	-5	-2	-3	-3	-1
NSE	0	0	0	0	0
Total	-14	-16	-20	-16	-13
FTE	-0.7	-0.8	-0.7	-0.9	-0.8
Units	60	43	35	36	26
Recorded-Adjusted (Nominal \$)					
Labor	5,381	3,877	3,358	3,606	2,708
Non-Labor	1,458	1,564	1,274	1,056	881
NSE	0	0	0	0	0
Total	6,839	5,441	4,632	4,662	3,589
FTE	50.7	35.9	29.7	30.4	21.5
Units	60	43	35	36	26
Vacation & Sick (Nominal \$)					
Labor	950	654	533	579	478

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project 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	950	654	533	579	478
FTE	9.7	6.7	5.1	5.5	4.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,026	546	311	182	0
Non-Labor	304	124	64	30	0
NSE	0	0	0	0	0
Total	1,331	670	375	212	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	7,357	5,077	4,203	4,367	3,186
Non-Labor	1,762	1,688	1,338	1,085	881
NSE	0	0	0	0	0
Total	9,119	6,765	5,541	5,452	4,067
FTE	60.4	42.6	34.8	35.9	25.8
Units	60	43	35	36	26

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-9	-14	-17	-13	-12
Non-Labor	-5	-2	-3	-3	-1
NSE	0	0	0	0	0
Total	-14	-16	-20	-16	-13
FTE	-0.7	-0.8	-0.7	-0.9	-0.8
Units	60	43	35	36	26

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-1	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	-1	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	60	1-Sided Adj
Explanation: Adjustment to input units.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2021 Total	-9	-5	0	-0.7	60	
2022	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.0	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2022	0	0	0	0.0	43	1-Sided Adj
Explanation: Adjustment to input units.						
2022	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2022 Total	-14	-2	0	-0.8	43	
2023	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-5	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation:	Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.					
2023	0	0	0	0.0	35	1-Sided Adj
Explanation:	Adjustment to input units.					
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023 Total	-17	-3	0	-0.7	35	
2024	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-7	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2024	0	0	0	0.0	36	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to input units.						
2024	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024 Total						
	-13	-3	0	-0.9	36	
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-2	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-3	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-4	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2025	0	0	0	0.0	26	1-Sided Adj
Explanation: Adjustment to input units.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: D. Planning Engineering & Project Management
Category-Sub: 1. Planning Engineering & Project Management
Workpaper: 2GD003.000 - Planning Engineering & Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2025 Total	-12	-1	0	-0.8	26	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Workpaper: 2GD004.000

Summary for Category: E. Integrated Strategy & Resource Management

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	11,715	11,793	11,795	11,795	11,795	11,795	11,795
Non-Labor	3,575	3,575	3,575	3,575	3,575	3,575	3,575
NSE	0	0	0	0	0	0	0
Total	15,290	15,368	15,370	15,370	15,370	15,370	15,370
FTE	89.4	89.4	89.4	89.4	89.4	89.4	89.4

Workpapers belonging to this Category:

2GD004.000 Integrated Strategy & Resource Management

Labor	11,715	11,793	11,795	11,795	11,795	11,795	11,795
Non-Labor	3,575	3,575	3,575	3,575	3,575	3,575	3,575
NSE	0	0	0	0	0	0	0
Total	15,290	15,368	15,370	15,370	15,370	15,370	15,370
FTE	89.4	89.4	89.4	89.4	89.4	89.4	89.4
Unit Measure: FTEs							
Units	89	89	89	89	89	89	89

Note: Totals may include rounding differences.

Beginning of Workpaper
2GD004.000 - Integrated Strategy & Resource Management

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Activity Description:

The Integrated Strategy & Resource Management cost group supports the O&M expenses for the following workgroups: Operations Performance Management, Distribution Resource Scheduling, Distribution Projects and Programs Management Office (PMO), Customer Services Staff, and the Vice President of Gas Distribution.

Forecast Explanations:

Labor - Base YR Rec

The forecast for the Integrated Strategy & Resource Management cost group is based on BY 2025. This approach is appropriate because the scope of O&M support activities and associated staffing levels are expected to remain stable over the forecast period . Included in the Integrated Strategy & Resource Management workgroup are costs associated with Advanced Meter Infrastructure (AMI) and reflect costs necessary to maintain the current AMI system. Details related to these costs are identified in supplemental workpaper SCG-04-WP-SUP-004.

Non-Labor - Base YR Rec

The forecast for the Integrated Strategy & Resource Management cost group is based on BY 2025. This approach is appropriate because the scope of O&M support activities and associated staffing levels are expected to remain stable over the forecast period .

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	12,182	13,876	14,390	11,313	11,715	11,793	11,795	11,795	11,795	11,795	11,795
Non-Labor	6,485	6,592	9,863	6,713	3,575	3,575	3,575	3,575	3,575	3,575	3,575
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	18,667	20,468	24,254	18,025	15,290	15,368	15,370	15,370	15,370	15,370	15,370
FTE	97.2	113.4	118.4	91.3	89.4	89.4	89.4	89.4	89.4	89.4	89.4
Units	97	113	118	91	89	89	89	89	89	89	89

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource 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	11,715	11,715	11,715	11,715	11,715	11,715	78	80	80	80	80	80	11,793	11,795	11,795	11,795	11,795	11,795
NLbr	3,575	3,575	3,575	3,575	3,575	3,575	0	0	0	0	0	0	3,575	3,575	3,575	3,575	3,575	3,575
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	15,290	15,290	15,290	15,290	15,290	15,290	78	80	80	80	80	80	15,368	15,370	15,370	15,370	15,370	15,370
FTE	89.4	89.4	89.4	89.4	89.4	89.4	0.0	0.0	0.0	0.0	0.0	0.0	89.4	89.4	89.4	89.4	89.4	89.4
Units	89	89	89	89	89	89	0	0	0	0	0	0	89	89	89	89	89	89

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	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.							
2026 Total	78	0	0	78	0.0	0	
2027	80	0	0	80	0.0	0	1-Sided 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	80	0	0	80	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	80	0	0	80	0.0	0	1-Sided 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	80	0	0	80	0.0	0	
2029	80	0	0	80	0.0	0	1-Sided 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	0	0	80	0.0	0	
2030	80	0	0	80	0.0	0	1-Sided 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	0	0	80	0.0	0	
2031	80	0	0	80	0.0	0	1-Sided 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	80	0	0	80	0.0	0	

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	8,869	10,539	11,239	9,014	9,688
Non-Labor	5,357	6,066	8,874	6,851	3,211
NSE	0	0	0	0	0
Total	14,226	16,605	20,113	15,865	12,899
FTE	81.4	95.3	99.0	75.0	76.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	41	56	259	327	268
Non-Labor	7	43	518	-321	364
NSE	0	0	0	0	0
Total	48	100	777	7	632
FTE	0.4	0.6	2.1	2.7	-1.2
Units	97	113	118	91	89
Recorded-Adjusted (Nominal \$)					
Labor	8,910	10,596	11,498	9,341	9,956
Non-Labor	5,364	6,109	9,392	6,530	3,575
NSE	0	0	0	0	0
Total	14,274	16,705	20,890	15,872	13,531
FTE	81.8	95.9	101.1	77.7	75.2
Units	97	113	118	91	89
Vacation & Sick (Nominal \$)					
Labor	1,573	1,789	1,826	1,499	1,759

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource 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	1,573	1,789	1,826	1,499	1,759
FTE	15.4	17.5	17.3	13.6	14.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,699	1,492	1,066	472	0
Non-Labor	1,121	483	471	183	0
NSE	0	0	0	0	0
Total	2,820	1,975	1,538	654	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	12,182	13,876	14,390	11,313	11,715
Non-Labor	6,485	6,592	9,863	6,713	3,575
NSE	0	0	0	0	0
Total	18,667	20,468	24,254	18,025	15,290
FTE	97.2	113.4	118.4	91.3	89.4
Units	97	113	118	91	89

* 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 DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	41	56	259	327	268
Non-Labor	7	43	518	-321	364
NSE	0	0	0	0	0
Total	48	100	777	7	632
FTE	0.4	0.6	2.1	2.7	-1.2
Units	97	113	118	91	89

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2021	0	0	0	0.0	97	1-Sided Adj
Explanation: Adjustment to input units.						
2021	41	7	0	0.5	0	CCTR Transf From 2200-0443.000
Explanation: Adjustment to move costs related to a VP cost center that are being consolidated in the Integrated Strategy & Resource Management workpaper.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	41	7	0	0.4	97	
2022	0	0	0	0.0	113	1-Sided Adj
Explanation:	Adjustment to input units.					
2022	0	29	0	0.0	0	CCTR Transf From 2200-2296.000
Explanation:	Transfer costs for Distribution Data Quality Integrity (DQI) from Gas Engineering and System Improvement to Gas Distribution.					
2022	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					
2022	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					
2022	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					
2022	22	16	0	0.2	0	CCTR Transf From 2200-0763.000
Explanation:	Transfer costs for Distribution Data Quality Improvement (DQI) to the Integrated Strategy & Resource Management workpaper where the DQI team is being sponsored.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	35	0	0	0.4	0	CCTR Transf From 2200-0443.000
Explanation: Adjustment to move costs related to a VP cost center that are being consolidated in the Integrated Strategy & Resource Management workpaper.						
2022 Total	56	43	0	0.6	113	
2023	-1	0	0	-0.1	0	CCTR Transf To 2200-0763.000
Explanation: Transfer costs related to DIMP orders that are being consolidated in the DIMP Execution workpaper.						
2023	0	0	0	0.0	118	1-Sided Adj
Explanation: Adjustment to input units.						
2023	28	469	0	0.3	0	CCTR Transf From 2200-2296.000
Explanation: Transfer costs for Distribution Data Quality Integrity (DQI) from Gas Engineering and System Improvement to Gas Distribution						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2023	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	192	49	0	1.5	0	CCTR Transf From 2200-0763.000
Explanation:	Transfer costs for Distribution Data Quality Improvement (DQI) to the Integrated Strategy & Resource Management workpaper where the DQI team is being sponsored.					
2023	40	1	0	0.4	0	CCTR Transf From 2200-0443.000
Explanation:	Adjustment to move costs related to a VP cost center that are being consolidated in the Integrated Strategy & Resource Management workpaper.					
2023 Total	259	518	0	2.1	118	
2024	-52	-1,004	0	-0.3	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated to Project Nexus cost center. Costs associated to Project Nexus will be included in a separate filing for AMIR.					
2024	0	0	0	0.0	91	1-Sided Adj
Explanation:	Adjustment to input units.					
2024	2	664	0	0.1	0	CCTR Transf From 2200-2296.000
Explanation:	Transfer costs for Distribution Data Quality Integrity (DQI) from Gas Engineering and System Improvement to Gas Distribution					
2024	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove costs associated with dues in compliance with AB 1167.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2024	350	19	0	2.6	0	CCTR Transf From 2200-0763.000
Explanation: Transfer costs for Distribution Data Quality Improvement (DQI) to the Integrated Strategy & Resource Management workpaper where the DQI team is being sponsored.						
2024	28	0	0	0.3	0	CCTR Transf From 2200-0443.000
Explanation: Adjustment to move costs related to a VP cost center that are being consolidated in the Integrated Strategy & Resource Management workpaper.						
2024 Total	327	-321	0	2.7	91	
2025	-161	-236	0	-3.2	0	1-Sided Adj
Explanation: Adjustment to remove costs associated to Project Nexus cost center. Costs associated to Project Nexus will be included in a separate filing for AMIR.						
2025	0	0	0	0.0	89	1-Sided Adj
Explanation: Adjustment to input units.						
2025	-353	0	0	-3.1	0	CCTR Transf To 2200-2360.000
Explanation: These costs are being transferred to the organization designated to centralize our Quality Control and Assurance functions.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker
Category: E. Integrated Strategy & Resource Management
Category-Sub: 1. Integrated Strategy & Resource Management
Workpaper: 2GD004.000 - Integrated Strategy & Resource Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs associated with dues in compliance with AB 1167.						
2025	0	561	0	0.0	0	CCTR Transf From 2200-2296.000
Explanation: Transfer costs for Distribution Data Quality Integrity (DQI) from Gas Engineering and System Improvement to Gas Distribution						
2025	444	23	0	3.4	0	CCTR Transf From 2200-0763.000
Explanation: Transfer costs for Distribution Data Quality Improvement (DQI) to the Integrated Strategy & Resource Management workpaper where the DQI team is being sponsored.						
2025	336	17	0	1.7	0	CCTR Transf From 2200-0443.000
Explanation: Adjustment to move costs related to VP cost centers that are being consolidated in the Integrated Strategy & Resource Management workpaper.						
2025 Total	268	364	0	-1.2	89	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2GD004.000

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

SCG-04-WP-SUP-004

Southern California Gas Company -- Gas Distribution -- Witness Jennifer Walker
Supplemental Workpaper Calculations for AMIR Related Costs
Integrated Strategy & Resource Management

Assumptions: [A]: Estimated number of orders (based on analysis of 2025)
[B]: Labor cost per order
[C]: Total Labor per year
[D]: Non-Labor per order
[E]: Total Non-Labor per year
[F]: Total Labor and Non-Labor Cost per year
[G]: Wage Rate for employees performing work
[H]: Yearly factor
[I]: Calculated FTEs

	[A]	<u>Labor</u> [B]	[C] (AxB)	<u>Non-Labor</u> [D]	[E] (AxD)	[F] (C+E)
	Orders	Labor per Order	Total Labor per year	Non-labor per order	Total non-labor per year	Total labor and non-labor
2030	15	\$ 3,600.00	\$ 54,000	\$ 26,400	\$ 396,000	\$ 450,000
2031	15	\$ 3,600.00	\$ 54,000	\$ 26,400	\$ 396,000	\$ 450,000

	[C]	<u>FTEs</u> [G]	[H]	[I] (C/G/H)
	Total labor per year	Wage Rate	Yearly Factor	FTEs
2030	\$ 54,000	\$ 62.50	2080	0.4
2031	\$ 54,000	\$ 62.50	2080	0.4

Amounts are shown in 2025 dollars and include vacation and sick.

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

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-0172	000	AM FIELD OPERATIONS
2200-0209	000	NEW BUS CUST EXPERIENCE
2200-0224	000	PMO CAP PROG & DIMP DREAMS
2200-0307	000	WEB/DATABASE/SERVER SUPPORT
2200-0423	000	DIST PERF & RESRC STGY
2200-0431	000	VP GAS OPERATIONS USS
2200-0432	000	GD SE RGN SPEC PROJ 1 (FKA REG DIR)
2200-0433	000	Distribution Engineering Manager
2200-0434	000	GD SE TSS-REDLANDS 3
2200-0435	000	GD SE SYST PROT SUPV-REDLANDS
2200-0436	000	GD SE TSS-REDLANDS 2
2200-0437	000	GD SE RGN DIRECTOR
2200-0438	000	GD SE REG ENGINEER-REDLANDS
2200-0439	000	GD SE M&R-REDLANDS
2200-0441	000	GD SE WORK ORDER CONTROL-REDLANDS
2200-0443	000	GD SOUTHEAST ARM
2200-0444	000	GD SE AREA MGR INLAND EAST
2200-0446	000	GD SE CREW SAN BERNARDINO
2200-0447	000	GD SE CREW CORONA
2200-0450	000	GD SE CREW CHINO
2200-0451	000	GD SE RGN SPEC PROJ 10 (FKS CS SANB DOM)
2200-0453	000	GD SE CREW FONTANA
2200-0454	000	GD SE TSS- DIMP DREAMS
2200-0456	000	GD SE CREW PALM DESERT
2200-0459	000	GD SE CREW RIVERSIDE
2200-0460	000	GD SE LEAKAGE-REDLANDS
2200-0461	000	GD SE CREW RAMONA
2200-0465	000	GD SE CREW EL CENTRO
2200-0466	000	GD SE LEAKAGE- ANAHEIM
2200-0468	000	GD SE CREW RIM FOREST
2200-0469	000	GD SE AREA MGR - GAS OPS
2200-0471	000	GD SE CREW ALHAMBRA
2200-0472	000	GD SE RGN SPEC PROJ 5 (FKA AZU DOM)
2200-0474	000	GD SE CREW AZUSA
2200-0478	000	GD SE CREW PASADENA
2200-0480	000	GD REC & MAPPING SERV MGR
2200-0481	000	GD NW SYS PROT SUPV - CHATSWORTH
2200-0482	000	GD NW WORK ORDER CONTROL - CHATSWORTH
2200-0483	000	GD NW M&R - SATICOY
2200-0484	000	Planning Mgr Iso NB & Distr Planning NW
2200-0485	000	GD NW REG ENGINEER - CHATSWORTH
2200-0486	000	GD NW TECH SUPV - CHATSWORTH 1
2200-0487	000	GD NW TECH SUPV - GOLETA
2200-0488	000	GD NW TECH SUPV - VISALIA
2200-0489	000	GD NW ASSET M&I MGR

SCG/GAS DISTRIBUTION/Exh No:SCG-04-WP/Witness: J. Walker

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

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-0490	000	GD NW HP CONSTRUCTION
2200-0491	000	GD NW AREA MGR SAN JOAQUIN
2200-0492	000	GD NW CREW VISALIA
2200-0496	000	GD NW CREW BAKERSFIELD
2200-0499	000	GD Area Resource Management (ARM)
2200-0500	000	GD NW AREA MGR NORTH COAST
2200-0501	000	GD NW RGN CREW SLO
2200-0504	000	GD NW CREW SANTA MARIA
2200-0510	000	GD NW CREW VENTURA
2200-0511	000	GD NW AREA MGR CENTRAL COAST
2200-0512	000	GD NW CREW SANTA BARBARA
2200-0517	000	GD NW CREW CANOGA
2200-0518	000	GD NW LEAKAGE-CHATSWORTH
2200-0520	000	GD NW CREW SIMI VALLEY
2200-0521	000	GD NW AREA MGR SAN FERNANDO VALLEY
2200-0523	000	GD NW CREW SATICOY
2200-0524	000	GD NW RGN SPEC PROJ 5 (FKA DOM)
2200-0526	000	GD NW CREW BRANFORD
2200-0527	000	GD NW RGN SPEC PROJ 4 (FKA DOM)
2200-0528	000	GD NW CREW GLENDALE
2200-0532	000	GD NW CREW VALENCIA
2200-0533	000	GD NW AREA MGR NORTH VALLEY
2200-0535	000	GD NW CREW LANCASTER
2200-0537	000	GD SE ENVIRONMENTAL
2200-0538	000	GD SE REG ENGINEER-ANAHEIM
2200-0539	000	GD SE TSS-ANAHEIM 3
2200-0540	000	GD SE TSS (PPA SUP)-ANAHEIM 1
2200-0541	000	GD SE SYST PROT SUPV-ANAHEIM
2200-0542	000	GD SE M&R ANAHEIM
2200-0543	000	GD SE WORK ORDER CONTROL-ANAHEIM
2200-0544	000	GD SE RGN FIELD OPERATIONS MGR
2200-0545	000	GD SE AREA MGR ORANGE NORTH
2200-0547	000	GD SE CREW DOWNEY
2200-0549	000	GD SE CREW WHITTIER
2200-0553	000	GD SE CREW ANAHEIM
2200-0555	000	GD SE CREW LA JOLLA
2200-0558	000	GD SE AREA MGR ORANGE COUNTY COAST
2200-0559	000	GD SE CREW ALISO VIEJO
2200-0562	000	GD SE CREW GARDEN GROVE
2200-0565	000	GD SE CREW SANTA ANA
2200-0567	000	GD NW TECH SUPV - CHATSWORTH 2
2200-0569	000	GD SE CREW INDUSTRY
2200-0571	000	GD NW REGION DIRECTOR
2200-0572	000	GD NW REGION FIELD OPERATIONS MGR
2200-0575	000	GD NW CREW BELVEDERE

SCG/GAS DISTRIBUTION/Exh No:SCG-04-WP/Witness: J. Walker

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

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-0576	000	GD NW AREA MGR MID CITY LA
2200-0577	000	GD NW CREW JUANITA
2200-0579	000	GD SE RGN SPEC PROJ 3 (FKA CS EC DOM)
2200-0580	000	Planning Mgr NB C&I Projects
2200-0581	000	GD NW RGN SPEC PROJ 8 (FKA M&R)
2200-0583	000	GD NW CREW HUNTINGTON PARK
2200-0586	000	GD NW CREW COMPTON
2200-0588	000	GD NW CREW CRENSHAW
2200-0590	000	GD NW AREA MGR SOUTH COAST
2200-0592	000	GD NW CREW SANTA MONICA
2200-0593	000	GD NW AREA MGR HARBOR CORRIDOR
2200-0595	000	GD NW CREW REDONDO BEACH
2200-0598	000	GD NW CREW SAN PEDRO
2200-0601	000	GD NW CREW HOLLYWOOD
2200-0604	000	GD NW PLNG OFFICE MGR/TECH SUPV - C2
2200-0605	000	GD NW SYS PROT SUPV - COMPTON
2200-0606	000	GD NW REG ENGINEER - COMPTON
2200-0608	000	GD NW M&R - COMPTON
2200-0609	000	GD NW WORK ORDER CONTROL - COMPTON
2200-0615	000	NB Contracts Tariff Reconciliation
2200-0713	000	GD NW Distribution Construction Manager
2200-0763	000	NW DIMP DEPLOY
2200-0770	000	GD NW DIMP Dreams Project Manager
2200-0792	000	GD SE Anodeless Riser Project (DRIP)
2200-0793	000	Dir - Gas Dist Planning and Proj Mgmt
2200-0801	000	DISTRIBUTION INTEGRITY PROJECTS
2200-0806	000	Distribution Project Management, Manager
2200-0809	000	GD SE Distribution Construction Manager
2200-0810	000	GD SE DIMP Dreams/MHP Area Manager
2200-0812	000	GD SE MHP Project Manager
2200-0813	000	GD SE DIMP Dreams Project Manager
2200-0814	000	GD SE DIMP Deployment Area Manager
2200-0815	000	GD SE Residential Meter Protection (RMP)
2200-0816	000	GD SE Gas Infra. Protection Proj (GIPP)
2200-0817	000	GD SE Sewer Lateral Insp. Proj. (SLIP)
2200-0822	000	Planning Mgr Res Tract Major Builders
2200-0823	000	GD SE Admin Recon & Map Manager
2200-0824	000	Paving Inventory Elimination Project
2200-0847	000	GD NW Admin Recon & Map Mgr
2200-0855	000	GD NW TSS DIMP DREAMS Chatsworth
2200-0856	000	GD NW Planning Manager - DIMP Dreams
2200-0857	000	GD NW TSS (PPA SUP) - Compton
2200-0858	000	GD SE TSS DIMP DREAMS Anaheim
2200-0859	000	GD SE DIMP Dreams Redlands
2200-0862	000	Dist. Riser Inspection Project (DRIP)

SCG/GAS DISTRIBUTION/Exh No:SCG-04-WP/Witness: J. Walker

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

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-0863	000	Gas Infrastructure Protection(GIPP/RMPP)
2200-0864	000	Research/Data Management
2200-0882	000	MHP Project Management
2200-0883	000	DIMP Deployments Project
2200-0954	000	GD NW CONST CREW FIELD SLO HUB
2200-0961	000	COMPTON TSS
2200-0983	000	MAJOR CAPITAL PROJECTS - SE
2200-0984	000	GIS DATA QUALITY IMPROVEMENT
2200-1018	000	CSF QUALITY CONTROLS
2200-1040	000	VP OPERATIONS TRANSFORMATION
2200-1046	000	AM NETWORK SYS HLTH & FLD SUPPORT
2200-1075	000	CS PM & GOVERNANCE
2200-1123	000	AM NETWORK ENGINEERING
2200-1134	000	PROJECT DEVELOPMENT
2200-1135	000	PROCESS MGMT & PROJECT CONTROLS
2200-1136	000	GD SE ROVING CONST CREW FIELD ANAHEIM
2200-1137	000	GD NW ROVING CONST CREW FIELD COMPTON
2200-1138	000	GD NW RGN CREW TEMPLETON
2200-1174	000	GD NW TECH SUPV - DREAMS Compton
2200-1182	000	GD SE AREA MGR DESERT VALLEY
2200-1197	000	HP Pipeline
2200-1205	000	PROJECT NEXUS
2200-1210	000	GD SE TSS (PPA SUP)-REDLANDS 1
2200-1340	000	GD SE PLANNING AND ENGINEERING PI
2200-2079	000	GD SE CREW MURRIETA
2200-2080	000	GD SE CREW BEAUMONT
2200-2084	000	GD NW TECH SUPV - COMPTON 1
2200-2085	000	GD SE TSS-ANAHEIM 2
2200-2092	000	VP GAS OPERATIONS NSS
2200-2098	000	MAJOR CAPITAL PROJECTS - NW
2200-2107	000	GD SE HIGH PRESSURE CONST (EAST)
2200-2111	000	DIRECTOR CUSTOMER SERVICES STAFF
2200-2115	000	GD NW ENVIRONMENTAL
2200-2140	000	DISTRIBUTION CORROSION MANAGEMENT
2200-2141	000	GD SE ASSET M&I MANAGER
2200-2145	000	GD SE SDGE PM
2200-2150	000	GD NW RGN SPEC PROJ 1 (FKA DOM)
2200-2183	000	VP GAS OPERATIONS MISC
2200-2191	000	GD NW TSS (PPA SUP) - Chatsworth
2200-2192	000	GD NW LEAKAGE-COMPTON
2200-2206	000	CSF QA DATA ANALYTICS
2200-2218	000	GD SE AREA MGR MOUNTAIN PASS
2200-2219	000	GD SE RGN SPEC PROJ 9 (FKA BEAUM DOM)
2200-2220	000	GD SE RGN SPEC PROJ 6 (FKA CHINO DOM)
2200-2221	000	GD SE AREA MGR INLAND SOUTH

SCG/GAS DISTRIBUTION/Exh No:SCG-04-WP/Witness: J. Walker

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

Area: GAS DISTRIBUTION
Witness: Jennifer L. Walker

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-2222	000	GD SE RGN SPEC PROJ 8 (FKA RAM DOM)
2200-2223	000	GD SE ROVING CONST CREW FIELD REDLANDS
2200-2226	000	GD SE RGN SPEC PROJ 15 (FKA CS COR DOM)
2200-2227	000	GD NW ROVING CONST CREW MGMT
2200-2228	000	GD NW ROVING CONST CREW FIELD CHATSWORTH
2200-2230	000	GD RESIDENTIAL METER PROTECTION PROJECT
2200-2232	000	GD SE RGN SPEC PROJ 7 (FKA YUCCA DOM)
2200-2233	000	GD SE CREW YUCCA
2200-2236	000	Planning Mgr Iso NB & Distr Planning SE
2200-2242	000	HP Closeout
2200-2243	000	SPECIAL PORTFOLIO PROJECTS
2200-2259	000	GD NW RGN SPEC PROJ 6 (FKA RPPM)
2200-2306	000	CST PMO/DATA GOVERNANCE & MGMT
2200-2315	000	CONSUMPTION ANALYTICS
2200-2340	000	CS - AM NETWORK MANAGEMENT
2200-2349	000	SCG ADVANCED METER - INSTALLATION
2200-2356	000	SCG ADVANCED METER - NW FIELD CONSTRUCTN
2200-2357	000	GAS INFRASTRUCTURE PROTECTION PROJECT
2200-2358	000	SEWER LATERAL INSPECTION PROJECT
2200-2381	000	MHP PLANNING AND CONSTRUCTION
2200-2425	000	GD SE PSEP PROF TRAINING (SOUTH)
2200-2439	000	GD SE ROVING CONST CREW MGMT
2200-2471	000	ANODELESS RISER PROJECT
2200-2531	000	GAS DISTR. PLANNING & CAPITAL STRATEGY
2200-2532	000	DIMP DREAMS
2200-2541	000	MHP Project Management Office
2200-2545	000	MHP OUTREACH
2200-2611	000	DIR WORK PLNG & RESOURCE MGMT
2200-2612	000	CONT IMPROVEMENT OPS MGR
2200-2613	000	GAS OPS PROJECT MANAGER