

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

Application No.: A.26-06-XXX

Exhibit No.: (SDGE-03-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF AMY KITSON
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



2028 General Rate Case - Application

INDEX OF WORKPAPERS

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Overall Summary For Exhibit No. SDGE-03-WP

Area:	GAS ENGINEERING & SYSTEM INTEGRITY
Witness:	Amy Kitson

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	1,278	2,290	2,296	2,653	2,653	2,653	2,653
Shared Services	0	0	0	0	0	0	0
Total	1,278	2,290	2,296	2,653	2,653	2,653	2,653

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY

Witness: Amy Kitson

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. INFRASTRUCTURE SUPPORT PROGRAMS	638	1,307	1,307	1,305	1,305	1,305	1,305
B. INTEGRITY MANAGEMENT PROGRAMS	640	983	989	1,348	1,348	1,348	1,348
Total	1,278	2,290	2,296	2,653	2,653	2,653	2,653

Note: Totals may include rounding differences.

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

Summary for Category: A. INFRASTRUCTURE SUPPORT PROGRAMS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	249	271	271	269	269	269	269
Non-Labor	389	1,036	1,036	1,036	1,036	1,036	1,036
NSE	0	0	0	0	0	0	0
Total	638	1,307	1,307	1,305	1,305	1,305	1,305
FTE	2.0	2.1	2.1	2.1	2.1	2.1	2.1

Workpapers belonging to this Category:

1EN000.000 SDG&E PUBLIC AWARENESS

Labor	7	12	12	12	12	12	12
Non-Labor	351	998	998	998	998	998	998
NSE	0	0	0	0	0	0	0
Total	358	1,010	1,010	1,010	1,010	1,010	1,010
FTE	0.0	0.1	0.1	0.1	0.1	0.1	0.1

Unit Measure: USA tickets

Units *(000)	*210	*210	*212	*214	*217	*219	*221
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1EN001.000 EMISSIONS STRATEGY PROGRAM

Labor	149	159	159	158	158	158	158
Non-Labor	25	25	25	25	25	25	25
NSE	0	0	0	0	0	0	0
Total	174	184	184	183	183	183	183
FTE	1.3	1.3	1.3	1.3	1.3	1.3	1.3

Unit Measure: FTEs

Units	1	1	1	1	1	1	1
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Note: Totals may include rounding differences.

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

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1EN005.000 PIPELINE SAFETY ASSURANCE							
Labor	93	100	100	99	99	99	99
Non-Labor	13	13	13	13	13	13	13
NSE	0	0	0	0	0	0	0
Total	106	113	113	112	112	112	112
FTE	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Beginning of Workpaper
1EN000.000 - SDG&E PUBLIC AWARENESS

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

Activity Description:

SDG&E administers a federally mandated Public Awareness Program in accordance with 49 C.F.R. §192.616. This program, managed by the Public Awareness department, emphasizes regulatory compliance and broad public education through media outreach, social campaigns, and partnerships with organizations dedicated to preventing excavation-related damage to SDG&E's underground pipelines. Excavation damage represents the most significant threat to pipeline integrity, with the potential for severe public safety consequences. By implementing targeted risk mitigation strategies, the Public Awareness Program plays a vital role in safeguarding communities and reducing excavation-related incidents. SDG&E administers a Public Awareness Program mandated under 49 C.F.R. §192.616. This program, managed by the Public Awareness department, is designed to support regulatory compliance and promote public safety through comprehensive outreach initiatives. These efforts include media campaigns, social engagement, and strategic partnerships with organizations that advocate safe excavation practices to prevent damage to SDG&E's underground pipeline infrastructure. Excavation-related damage represents the most significant threat to pipeline integrity and poses substantial risks to public safety. Accordingly, the Public Awareness Program incorporates targeted risk mitigation measures to reduce such incidents and uphold the highest standards of operational safety.

Forecast Explanations:

Labor - 3-YR Average

The forecast methodology for Public Awareness is based on a three-year average. This approach is most appropriate as it smooths year-to-year variability and provides a more representative view of expected activity levels for TY 2028. The three-year average establishes a stable baseline that reflects sustained operational trends rather than reliance on a single year snapshot.

Non-Labor - 3-YR Average

The 3 year average method was used for non-labor dollars due to media campaigns not undertaken in the base year, resulting in a \$261k adjustment to align with the RAMP forecast. Non-labor cost adjustments are driven by incremental investments associated with enhanced public awareness activities required to support program performance. These include the development of new media content, expanded social media outreach, and sponsorship of large-scale public events (e.g. baseball, soccer, basketball, and hockey). Continued enhancements to communication methods and delivery channels contribute to the non-labor cost requirements that are consistent with applicable Federal Public Awareness Programs.

NSE - 3-YR Average

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

NSE is not applicable to this workgroup

Units - 3-YR Average

Units for this workpaper are the number of 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	0	13	13	12	7	12	12	12	12	12	12
Non-Labor	626	710	718	1,143	351	999	999	999	999	999	999
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	626	723	731	1,155	358	1,011	1,011	1,011	1,011	1,011	1,011
FTE	0.0	0.2	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units *(000)	*168	*194	*203	*212	*210	*210	*212	*214	*217	*219	*221

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	11	11	11	11	11	11	1	1	1	1	1	1	12	12	12	12	12	12
NLbr	738	738	738	738	738	738	261	261	261	261	261	261	999	999	999	999	999	999
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	749	749	749	749	749	749	262	262	262	262	262	262	1,011	1,011	1,011	1,011	1,011	1,011
FTE	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units *(000)	*208	*208	*208	*208	*208	*208	*2	*4	*6	*8	*10	*12	*210	*212	*214	*217	*219	*221

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	0	261	0	261	0.0	2,086	1-Sided Adj
Explanation:	Adjustment to match RAMP forecast for Non-Labor dollars.						
2026	1	0	0	1	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	1	261	0	262	0.0	2,086	
2027	0	261	0	261	0.0	4,194	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation: Adjustment to match RAMP forecast for Non-Labor dollars.							
2027	1	0	0	1	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	1	261	0	262	0.0	4,194	
2028	0	261	0	261	0.0	6,322	1-Sided Adj
Explanation: Adjustment to match RAMP forecast for Non-Labor dollars.							
2028	1	0	0	1	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	1	261	0	262	0.0	6,322	
2029	0	261	0	261	0.0	8,472	1-Sided Adj
Explanation: Adjustment to match RAMP forecast for Non-Labor dollars.							
2029	1	0	0	1	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	1	261	0	262	0.0	8,472	
2030	0	261	0	261	0.0	10,643	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation: Adjustment to match RAMP forecast for Non-Labor dollars.							
2030	1	0	0	1	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	1	261	0	262	0.0	10,643	
2031	0	261	0	261	0.0	12,836	1-Sided Adj
Explanation: Adjustment to match RAMP forecast for Non-Labor dollars.							
2031	1	0	0	1	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	1	261	0	262	0.0	12,836	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	92	18	160	87	116
NSE	0	0	0	0	0
Total	92	18	160	87	116
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	10	10	10	6
Non-Labor	426	638	524	1,025	235
NSE	0	0	0	0	0
Total	426	648	534	1,035	241
FTE	0.0	0.2	0.1	0.1	0.0
Units *(000)	*168	*194	*203	*212	*210
Recorded-Adjusted (Nominal \$)					
Labor	0	10	10	10	6
Non-Labor	517	656	684	1,112	351
NSE	0	0	0	0	0
Total	517	666	694	1,122	357
FTE	0.0	0.2	0.1	0.1	0.0
Units *(000)	*168	*194	*203	*212	*210
Vacation & Sick (Nominal \$)					
Labor	0	2	1	1	1

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
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	0	2	1	1	1
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	1	1	0	0
Non-Labor	109	54	35	31	0
NSE	0	0	0	0	0
Total	109	55	35	32	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	13	13	12	7
Non-Labor	626	710	718	1,143	351
NSE	0	0	0	0	0
Total	626	723	731	1,155	358
FTE	0.0	0.2	0.1	0.1	0.0
Units *(000)	*168	*194	*203	*212	*210

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years	2021	2022	2023	2024	2025	
Labor	0	10	10	10	6	
Non-Labor	426	638	524	1,025	235	
NSE	0	0	0	0	0	
Total	426	648	534	1,035	241	
FTE	0.0	0.2	0.1	0.1	0.0	
Units *(000)	*168	*194	*203	*212	*210	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	127	0	0.0	0	CCTR Transf From 2100-3569.002
Explanation: Transfer Damage Prevention to Public Awareness cost center 2100-3612						
2021	0	0	0	0.0	168,232	1-Sided Adj
Explanation: Updated unit count.						
2021	0	299	0	0.0	0	CCTR Transf From 2100-4143.000
Explanation: Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	426	0	0.0	168,232	
2022	1	151	0	0.1	0	CCTR Transf From 2100-3569.002
Explanation:	Transfer Damage Prevention to Public Awareness cost center 2100-3612					
2022	0	0	0	0.0	194,218	1-Sided Adj
Explanation:	Updated unit count.					
2022	9	487	0	0.1	0	CCTR Transf From 2100-4143.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.					
2022 Total	10	638	0	0.2	194,218	
2023	0	0	0	0.0	203,026	1-Sided Adj
Explanation:	Updated unit count.					
2023	0	27	0	0.0	0	CCTR Transf From 2100-3569.002
Explanation:	Transfer Damage Prevention to Public Awareness cost center 2100-3612					
2023	10	497	0	0.1	0	CCTR Transf From 2100-4143.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	10	524	0	0.1	203,026	
2024	0	0	0	0.0	212,553	1-Sided Adj
Explanation:	Updated unit count.					
2024	0	187	0	0.0	0	CCTR Transf From 2100-3569.002
Explanation:	Transfer Damage Prevention to Public Awareness cost center 2100-3612					
2024	10	838	0	0.1	0	CCTR Transf From 2100-4143.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.					
2024 Total	10	1,025	0	0.1	212,553	
2025	0	1	0	0.0	0	CCTR Transf From 2100-3569.002
Explanation:	Transfer Damage Prevention to Public Awareness cost center 2100-3612					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Updated units of measurement.					
2025	0	1	0	0.0	0	CCTR Transf From 2100-3569.002

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 1. SDG&E PUBLIC AWARENESS
Workpaper: 1EN000.000 - SDG&E PUBLIC AWARENESS
Unit Measure: USA tickets

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Damage Prevention to Public Awareness cost center 2100-3612						
2025	6	233	0	0.0	0	CCTR Transf From 2100-4143.000
Explanation: Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.						
2025	0	0	0	0.0	210,363	1-Sided Adj
Explanation: Updated unit count.						
2025 Total	6	235	0	0.0	210,363	

Note: Totals may include rounding differences.

Beginning of Workpaper
1EN001.000 - EMISSIONS STRATEGY PROGRAM

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Activity Description:

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

Forecast Explanations:

Labor - Base YR Rec

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

Non-Labor - Base YR Rec

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

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

NSE is not applicable to this workgroup

Units - Base YR Rec

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

Summary of Results:

In 2025\$ (000) Incurred Costs

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	242	411	193	251	149	159	159	158	158	158	158
Non-Labor	21	681	57	76	25	25	25	25	25	25	25
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	263	1,092	250	327	174	184	184	183	183	183	183
FTE	1.9	3.1	1.6	2.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Units	2	3	2	2	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	149	149	149	149	149	149	10	10	9	9	9	9	159	159	158	158	158	158	
NLbr	25	25	25	25	25	25	0	0	0	0	0	0	25	25	25	25	25	25	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	174	174	174	174	174	174	10	10	9	9	9	9	184	184	183	183	183	183	
FTE	1.3	1.3	1.3	1.3	1.3	1.3	0.0	0.0	0.0	0.0	0.0	0.0	1.3	1.3	1.3	1.3	1.3	1.3	
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026		10	0	10	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total		10	0	10	0.0	0	
2027		10	0	10	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total		10	0	10	0.0	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	9	0	0	9	0.0	0	
2029	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	9	0	0	9	0.0	0	
2030	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	9	0	0	9	0.0	0	
2031	9	0	0	9	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	9	0	0	9	0.0	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	843	1,184	1,090	1,602	825
Non-Labor	486	1,248	661	1,145	453
NSE	0	0	0	0	0
Total	1,330	2,432	1,751	2,748	1,278
FTE	8.5	10.8	10.3	13.5	6.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-664	-865	-933	-1,390	-695
Non-Labor	-469	-619	-607	-1,071	-428
NSE	0	0	0	0	0
Total	-1,133	-1,484	-1,540	-2,461	-1,123
FTE	-6.9	-8.2	-8.9	-11.6	-5.7
Units	2	3	2	2	1
Recorded-Adjusted (Nominal \$)					
Labor	180	319	158	213	130
Non-Labor	17	629	54	74	25
NSE	0	0	0	0	0
Total	197	948	212	287	155
FTE	1.6	2.6	1.4	1.9	1.1
Units	2	3	2	2	1
Vacation & Sick (Nominal \$)					
Labor	27	46	22	29	19

Area: GAS ENGINEERING & SYSTEM INTEGRITY
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Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	27	46	22	29	19
FTE	0.3	0.5	0.2	0.3	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	36	45	14	9	0
Non-Labor	4	52	3	2	0
NSE	0	0	0	0	0
Total	39	97	17	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	242	411	193	251	149
Non-Labor	21	681	57	76	25
NSE	0	0	0	0	0
Total	263	1,092	250	327	174
FTE	1.9	3.1	1.6	2.2	1.3
Units	2	3	2	2	1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-664	-865	-933	-1,390	-695	
Non-Labor	-469	-619	-607	-1,071	-428	
NSE	0	0	0	0	0	
Total	-1,133	-1,484	-1,540	-2,461	-1,123	
FTE	-6.9	-8.2	-8.9	-11.6	-5.7	
Units	2	3	2	2	1	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-664	-18	0	-6.9	0	CCTR Transf To 2100-0079.001
Explanation:	Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M – Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.					
2021	0	-152	0	0.0	0	CCTR Transf To 2100-0159.000
Explanation:	Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.					
2021	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Updated units of measurement						
2021	0	-299	0	0.0	0	CCTR Transf To 2100-3612.000
Explanation: Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.						
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	-664	-469	0	-6.9	2	
2022	-855	-1	0	-8.1	0	CCTR Transf To 2100-0079.001
Explanation: Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M – Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.						
2022	0	-131	0	0.0	0	CCTR Transf To 2100-0159.000
Explanation: Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.						
2022	-9	-487	0	-0.1	0	CCTR Transf To 2100-3612.000
Explanation: Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.						
2022	0	0	0	0.0	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Updated unit count.						
2022 Total	-865	-619	0	-8.2	3	
2023	-858	-1	0	-8.2	0	CCTR Transf To 2100-0079.001
Explanation: Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M – Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.						
2023	-64	-109	0	-0.6	0	CCTR Transf To 2100-0159.000
Explanation: Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.						
2023	-10	-497	0	-0.1	0	CCTR Transf To 2100-3612.000
Explanation: Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.						
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Updated unit count.						
2023 Total	-933	-607	0	-8.9	2	
2024	-1,303	-3	0	-10.8	0	CCTR Transf To 2100-0079.001
Explanation: Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M – Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-76	-230	0	-0.7	0	CCTR Transf To 2100-0159.000
Explanation:	Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.					
2024	-10	-838	0	-0.1	0	CCTR Transf To 2100-3612.000
Explanation:	Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.					
2024	0	0	0	0.0	2	1-Sided Adj
Explanation:	Updated unit count.					
2024 Total	-1,390	-1,071	0	-11.6	2	
2025	-691	-195	0	-5.7	0	CCTR Transf To 2100-0079.001
Explanation:	Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.					
2025	2	0	0	0.0	0	CCTR Transf To 2100-0159.000
Explanation:	Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.					
2025	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated units of measurement.					

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 2. EMISSIONS STRATEGY PROGRAM
Workpaper: 1EN001.000 - EMISSIONS STRATEGY PROGRAM
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-6	-233	0	0.0	0	CCTR Transf To 2100-3612.000
Explanation: Transfer of SB1371 Public Awareness dollars from 1EN001.000 to 1EN000.000.						
2025 Total	-695	-428	0	-5.7	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
1EN005.000 - PIPELINE SAFETY ASSURANCE

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Activity Description:

This workpaper includes the costs for the single SDG&E-dedicated employee within the shared Pipeline Safety Assurance (PSA) group (see Emergency Management Pipeline Safety Assurance 2200-2473.000 for SoCalGas Shared Services costs). PSA coordinates interactions with the CPUC Safety & Enforcement Division (SED), including audits, inspections, investigations, data requests, and formal correspondence. The group manages the year-round schedule of SED audits across operational areas-such as the integrity management programs, Emergency Response, Public Awareness, and Operator Qualifications-prepares requested materials, develops formal audit responses, and supports audited departments throughout each inspection. PSA maintains the regulatory response platform used to facilitate timely , coordinated submissions and conducts internal mock inspections to strengthen audit readiness. In addition, PSA performs structured internal assessments aimed at identifying potential infrastructure safety vulnerabilities enterprise-wide. These reviews examine operational processes, compliance controls, and field practices to maintain or exceed applicable regulatory standards and industry benchmarks. Through this systematic approach, PSA supports continuous improvement, risk mitigation, and the overall assurance of safe pipeline operations.

Forecast Explanations:

Labor - Base YR Rec

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

Non-Labor - Base YR Rec

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

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

The units for this workpaper are FTEs.

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	125	105	125	130	93	100	100	99	99	99	99
Non-Labor	7	13	15	10	13	13	13	13	13	13	13
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	132	118	141	139	106	113	113	112	112	112	112
FTE	1.0	0.8	1.1	1.1	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	93	93	93	93	93	93	7	7	6	6	6	6	100	100	99	99	99	99	
NLbr	13	13	13	13	13	13	0	0	0	0	0	0	13	13	13	13	13	13	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	106	106	106	106	106	106	7	7	6	6	6	6	113	113	112	112	112	112	
FTE	0.7	0.7	0.7	0.7	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7	0.7	0.7	0.7	0.7	
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1	

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	7	0	0	7	0.0	0	
2027	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	7	0	0	7	0.0	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	6	0	0	6	0.0	0	
2029	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	6	0	0	6	0.0	0	
2030	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	6	0	0	6	0.0	0	
2031	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	6	0	0	6	0.0	0	

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	91	80	101	108	81
Non-Labor	6	12	15	9	13
NSE	0	0	0	0	0
Total	96	92	115	117	94
FTE	0.8	0.7	0.9	0.9	0.6
Units	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	91	80	101	108	81
Non-Labor	6	12	15	9	13
NSE	0	0	0	0	0
Total	96	92	115	117	94
FTE	0.8	0.7	0.9	0.9	0.6
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	16	13	16	17	12

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	16	13	16	17	12
FTE	0.2	0.1	0.2	0.2	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	18	12	9	5	0
Non-Labor	1	1	1	0	0
NSE	0	0	0	0	0
Total	19	13	10	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	125	105	125	130	93
Non-Labor	7	13	15	10	13
NSE	0	0	0	0	0
Total	132	118	141	139	106
FTE	1.0	0.8	1.1	1.1	0.7
Units	1	1	1	1	1

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	91	80	101	108	81
Non-Labor	6	12	15	9	13
NSE	0	0	0	0	0
Total	96	92	115	117	94
FTE	0.8	0.7	0.9	0.9	0.6
Units	1	1	1	1	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	91	6	0	0.8	0	CCTR Transf From 2200-2473.000
Explanation: Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.						
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: Updated unit count.						
2021 Total	91	6	0	0.8	1	
2022	0	0	0	0.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Updated unit count.						
2022	80	12	0	0.7	0	CCTR Transf From 2200-2473.000
Explanation: Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.						
2022 Total	80	12	0	0.7	1	
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: Updated unit count.						
2023	101	15	0	0.9	0	CCTR Transf From 2200-2473.000
Explanation: Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.						
2023 Total	101	15	0	0.9	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: Updated unit count.						
2024	108	9	0	0.9	0	CCTR Transf From 2200-2473.000
Explanation: Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.						

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: A. INFRASTRUCTURE SUPPORT PROGRAMS
Category-Sub: 3. PIPELINE SAFETY ASSURANCE
Workpaper: 1EN005.000 - PIPELINE SAFETY ASSURANCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	108	9	0	0.9	1	
2025	81	13	0	0.6	0	CCTR Transf From 2100-3942.000
Explanation:	Transfer of SDG&E Pipeline Safety Assurance Labor and Non-Labor dollars from USS 2200-2473 to 1EN005.000 2100-3942.001.					
2025	0	0	0	0.0	1	1-Sided Adj
Explanation:	Updated unit count.					
2025 Total	81	13	0	0.6	1	

Note: Totals may include rounding differences.

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

Summary for Category: B. INTEGRITY MANAGEMENT PROGRAMS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	360	345	345	446	446	446	446
Non-Labor	280	638	644	902	902	902	902
NSE	0	0	0	0	0	0	0
Total	640	983	989	1,348	1,348	1,348	1,348
FTE	2.7	2.6	2.6	2.7	2.7	2.7	2.7

Workpapers belonging to this Category:

1EN004.000 TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM MANAGEMENT

Labor	118	86	86	141	141	141	141
Non-Labor	97	305	305	500	500	500	500
NSE	0	0	0	0	0	0	0
Total	215	391	391	641	641	641	641
FTE	0.6	0.5	0.5	0.5	0.5	0.5	0.5

Unit Measure: No feasible units

Units	0	0	0	0	0	0	0
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1EN003.000 DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT

Labor	242	259	259	305	305	305	305
Non-Labor	183	333	339	402	402	402	402
NSE	0	0	0	0	0	0	0
Total	425	592	598	707	707	707	707
FTE	2.1	2.1	2.1	2.2	2.2	2.2	2.2

Unit Measure: No feasible units

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

Beginning of Workpaper
1EN004.000 - TRANSMISSION INTEGRITY MANAGEMENT PROGRAM (TIMP) - PROGRAM
MANAGEMENT

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

Activity Description:

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

Forecast Explanations:

Labor - 3-YR Average

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

Non-Labor - 3-YR Average

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

NSE - 3-YR Average

N/A

Units - 3-YR Average

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

Note: Totals may include rounding differences.

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

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	38	64	90	4	118	86	86	141	141	141	141
Non-Labor	578	637	270	446	97	305	305	500	500	500	500
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	616	701	360	450	214	391	391	641	641	641	641
FTE	0.2	2.4	0.6	0.1	0.6	0.5	0.5	0.5	0.5	0.5	0.5
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

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

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	71	71	71	71	71	71	15	15	70	70	70	70	86	86	141	141	141	141
NLbr	271	271	271	271	271	271	34	34	229	229	229	229	305	305	500	500	500	500
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	342	342	342	342	342	342	49	49	299	299	299	299	391	391	641	641	641	641
FTE	0.4	0.4	0.4	0.4	0.4	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.5	0.5	0.5	0.5	0.5	0.5
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type	
2026		0	22	0	22	0.0	0	1-Sided Adj
Explanation:	The adjustment captures incremental costs needed to enhance data and data management systems to comply with expanding federal regulations.							
2026		9	12	0	21	0.1	0	1-Sided Adj
Explanation:	The adjustment captures incremental costs needed to enhance data and data management systems to comply with expanding federal regulations.							
2026		6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							

Note: Totals may include rounding differences.

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

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026 Total	15	34	0	49	0.1	0	
2027	0	7	0	7	0.0	0	1-Sided Adj
Explanation:	The adjustment captures incremental costs needed to enhance data and data management systems to comply with expanding federal regulations.						
2027	9	27	0	36	0.1	0	1-Sided Adj
Explanation:	The adjustment captures incremental costs needed to enhance data and data management systems to comply with expanding federal regulations.						
2027	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	15	34	0	49	0.1	0	
2028	0	342	0	342	0.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive & Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys, and to enhance data and data management systems to comply with expanding federal regulations.						
2028	62	-113	0	-51	0.1	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive & Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys, and to enhance data and data management systems to comply with expanding federal regulations.						
2028	8	0	0	8	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
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	70	229	0	299	0.1	0	
2029	0	327	0	327	0.0	0	1-Sided Adj
Explanation: This adjustment captures incremental costs needed to complete additional Preventive & Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys, and to enhance data and data management systems to comply with expanding federal regulations.							
2029	62	-98	0	-36	0.1	0	1-Sided Adj
Explanation: This adjustment captures incremental costs needed to complete additional Preventive & Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys, and to enhance data and data management systems to comply with expanding federal regulations.							
2029	8	0	0	8	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	70	229	0	299	0.1	0	
2030	0	331	0	331	0.0	0	1-Sided Adj
Explanation: This adjustment captures incremental costs needed to complete additional Preventive & Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys, and to enhance data and data management systems to comply with expanding federal regulations.							
2030	62	-102	0	-40	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

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

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive & Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys, and to enhance data and data management systems to comply with expanding federal regulations.						
2030	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	70	229	0	299	0.1	0	
2031	0	228	0	228	0.0	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive & Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys, and to enhance data and data management systems to comply with expanding federal regulations.						
2031	62	1	0	63	0.1	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs needed to complete additional Preventive & Mitigative work to comply with enhanced federal regulations, such as depth of cover surveys, and to enhance data and data management systems to comply with expanding federal regulations.						
2031	8	0	0	8	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	70	229	0	299	0.1	0	

Note: Totals may include rounding differences.

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

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	16	9	9	33	40
Non-Labor	98	93	296	394	170
NSE	0	0	0	0	0
Total	114	102	305	427	209
FTE	0.1	0.1	0.1	0.3	0.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	12	40	64	-29	63
Non-Labor	380	496	-39	39	-73
NSE	0	0	0	0	0
Total	392	536	26	10	-10
FTE	0.1	2.0	0.4	-0.2	0.3
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	28	49	73	4	103
Non-Labor	478	589	257	434	97
NSE	0	0	0	0	0
Total	506	638	330	438	199
FTE	0.2	2.1	0.5	0.1	0.6
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	4	7	10	0	15

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

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	4	7	10	0	15
FTE	0.0	0.3	0.1	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	6	7	6	0	0
Non-Labor	100	48	13	12	0
NSE	0	0	0	0	0
Total	106	55	19	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	38	64	90	4	118
Non-Labor	578	637	270	446	97
NSE	0	0	0	0	0
Total	616	701	360	450	214
FTE	0.2	2.4	0.6	0.1	0.6
Units	0	0	0	0	0

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

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	12	40	64	-29	63	
Non-Labor	380	496	-39	39	-73	
NSE	0	0	0	0	0	
Total	392	536	26	10	-10	
FTE	0.1	2.0	0.4	-0.2	0.3	
Units	0	0	0	0	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	12	380	0	0.1	0	CCTR Transf From 2100-3419.000
Explanation: This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Programmatic Costs from Cost Center 2100-3419 (as reflected in workpaper 1MP002.000 - TIMP Project Execution) to Cost Center 2100-4212.001 (as reflected in workpaper 1EN004.000 - TIMP PROGRAM MANAGEMENT)						
2021 Total	12	380	0	0.1	0	
2022	40	496	0	2.0	0	CCTR Transf From 2100-3419.000

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Programmatic Costs from Cost Center 2100-3419 (as reflected in workpaper 1MP002.000 - TIMP Project Execution) to Cost Center 2100-4212.001 (as reflected in workpaper 1EN004.000 - TIMP PROGRAM MANAGEMENT)						
2022 Total	40	496	0	2.0	0	
2023	64	426	0	0.4	0	CCTR Transf From 2100-3419.000
Explanation: This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Programmatic Costs from Cost Center 2100-3419 (as reflected in workpaper 1MP002.000 - TIMP Project Execution) to Cost Center 2100-4212.001 (as reflected in workpaper 1EN004.000 - TIMP PROGRAM MANAGEMENT)						
2023	0	-464	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove non-TIMP costs out of 2023 to 2024 (one-sided entry in 2024)						
2023 Total	64	-39	0	0.4	0	
2024	0	464	0	0.0	0	1-Sided Adj
Explanation: Adjustment to negate cost transfer of 2023-related non-TIMP costs that took place in 2024						
2024	-29	-425	0	-0.2	0	CCTR Transf From 2100-3419.000
Explanation: This adjustment transfers Labor FTEs and Non-Labor costs associated with TIMP Programmatic Costs from Cost Center 2100-3419 (as reflected in workpaper 1MP002.000 - TIMP Project Execution) to Cost Center 2100-4212.001 (as reflected in workpaper 1EN004.000 - TIMP PROGRAM MANAGEMENT)						
2024 Total	-29	39	0	-0.2	0	

Note: Totals may include rounding differences.

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-73	0	0.0	0	CCTR Transf To 2100-3419.000
Explanation:	This adjustment transfers Non-Labor costs associated with TIMP Execution from Cost Center 2100-4212.001 (as reflected in workpaper 1EN004.000 - TIMP PROGRAM MANAGEMENT) to Cost Center 2100-3419 (as reflected in workpaper 1MP002.000 - TIMP Project Execution)					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	No feasible units					
2025	63	0	0	0.3	0	CCTR Transf From 2100-3419.000
Explanation:	Adjustment from the GOMP-TIMP execution costs WP to the GOEN-TIMP programmatic costs WP to align TIMP program management costs with the appropriate cost center where the activities are operationally based and forecasted.					
2025 Total	63	-73	0	0.3	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1EN003.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM
MANAGEMENT

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP - PROGRAM MANAGEMENT
Workpaper: 1EN003.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Activity Description:

The DIMP is a federally-mandated program developed and implemented in compliance with 49 CFR Part 192, Subpart P. The activities in this workpaper pertain to the systems and applications used for DIMP management , as well as broader program management functions.

Forecast Explanations:

Labor - Base YR Rec

The forecast method selected for this workpaper is base year. This method is most appropriate because it reflects the current level of activity required to maintain accurate DIMP asset database and program management efforts for compliance with 49 CFR Part 192, Subpart P. Adjustments reflect required updates to distribution asset data in support of ongoing projects, regulatory changes, and DIMP enhancements.

Non-Labor - Base YR Rec

The forecast method selected for this workpaper is base year. This method is most appropriate because it reflects the current level of activity required to maintain accurate DIMP asset database and program management efforts for compliance with 49 CFR Part 192, Subpart P. Adjustments reflect required updates to distribution asset data in support of ongoing projects, regulatory changes, and DIMP enhancements.

NSE - Base YR Rec

N/A

Units - Base YR Rec

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

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP - PROGRAM MANAGEMENT
Workpaper: 1EN003.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Results:

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	176	136	199	254	242	259	259	305	305	305	305
Non-Labor	2,127	1,490	326	428	183	333	339	402	402	402	402
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,303	1,626	525	682	425	592	598	707	707	707	707
FTE	1.5	1.1	1.9	2.3	2.1	2.1	2.1	2.2	2.2	2.2	2.2
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP - PROGRAM MANAGEMENT
Workpaper: 1EN003.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	242	242	242	242	242	242	17	17	63	63	63	63	259	259	305	305	305	305	
NLbr	183	183	183	183	183	183	150	156	219	219	219	219	333	339	402	402	402	402	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	425	425	425	425	425	425	167	173	282	282	282	282	592	598	707	707	707	707	
FTE	2.1	2.1	2.1	2.1	2.1	2.1	0.0	0.0	0.1	0.1	0.1	0.1	2.1	2.1	2.2	2.2	2.2	2.2	
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	150	0	150	0.0	0	1-Sided Adj
Explanation:	This adjustment captures the increase in costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services and necessary database upgrades.						
2026	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	17	150	0	167	0.0	0	
2027	0	156	0	156	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP - PROGRAM MANAGEMENT
Workpaper: 1EN003.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: This adjustment captures the increase in costs from the base year recorded. Cost increases are driven by the need to update and maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation and necessary database upgrades.							
2027	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	17	156	0	173	0.0	0	
2028	46	219	0	265	0.1	0	1-Sided Adj
Explanation: This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, and necessary database upgrades. In 2028, enhancements to the risk models are being considered. The costs reflected in this workpaper have been normalized (i.e., four year average) for the 2028 to 2031 period to support sufficient coverage in the 2028 GRC cycle.							
2028	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	63	219	0	282	0.1	0	
2029	46	219	0	265	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson
Category: B. INTEGRITY MANAGEMENT PROGRAMS
Category-Sub: 2. DIMP - PROGRAM MANAGEMENT
Workpaper: 1EN003.000 - DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP) - PROGRAM MANAGEMENT
Unit Measure: No feasible units

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, necessary database upgrade, and enhancements to the risk models. The costs reflected in this workpaper have been normalized (i.e., four year average) for the 2028 to 2031 period to support sufficient coverage in the 2028 GRC cycle.						
2029	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	63	219	0	282	0.1	0	
2030	46	219	0	265	0.1	0	1-Sided Adj
Explanation:	This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, necessary database upgrade, and enhancements to the risk models. The costs reflected in this workpaper have been normalized (i.e., four year average) for the 2028 to 2031 period to support sufficient coverage in the 2028 GRC cycle.						
2030	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	63	219	0	282	0.1	0	
2031	46	219	0	265	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

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Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: This adjustment captures incremental costs from the base year recorded. Cost increases are driven by the need to maintain distribution asset information to reflect ongoing projects, evolving regulatory requirements, and enhancements to DIMP. This includes higher expenses for cloud services implementation, expanded data validation efforts, necessary database upgrade, and enhancements to the risk models. The costs reflected in this workpaper have been normalized (i.e., four year average) for the 2028 to 2031 period to support sufficient coverage in the 2028 GRC cycle.							
2031	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	63	219	0	282	0.1	0	

Note: Totals may include rounding differences.

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Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	292	271	397	213	192
Non-Labor	1,918	1,548	322	602	184
NSE	0	0	0	0	0
Total	2,210	1,819	719	816	375
FTE	3.1	3.0	4.2	1.9	1.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-161	-165	-235	2	20
Non-Labor	-161	-171	-12	-186	-1
NSE	0	0	0	0	0
Total	-321	-336	-246	-183	19
FTE	-1.8	-2.0	-2.6	0.1	0.2
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	131	105	162	216	211
Non-Labor	1,758	1,377	310	417	183
NSE	0	0	0	0	0
Total	1,889	1,483	473	632	394
FTE	1.3	0.9	1.6	2.0	1.8
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	20	15	23	29	31

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Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	20	15	23	29	31
FTE	0.2	0.2	0.3	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	26	15	14	9	0
Non-Labor	369	113	16	12	0
NSE	0	0	0	0	0
Total	395	128	30	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	176	136	199	254	242
Non-Labor	2,127	1,490	326	428	183
NSE	0	0	0	0	0
Total	2,303	1,626	525	682	425
FTE	1.5	1.1	1.9	2.3	2.1
Units	0	0	0	0	0

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

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Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-161	-165	-235	2	20	
Non-Labor	-161	-171	-12	-186	-0.868	
NSE	0	0	0	0	0	
Total	-321	-336	-246	-183	19	
FTE	-1.8	-2.0	-2.6	0.1	0.2	
Units	0	0	0	0	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-127	0	0.0	0	CCTR Transf To 2100-3612.000
Explanation: Transfer Damage Prevention to Public Awareness cost center 2100-3612						
2021	-161	-34	0	-1.8	0	CCTR Transf To 2100-4234.000
Explanation: To move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business.						
2021 Total	-161	-161	0	-1.8	0	
2022	-1	-151	0	-0.1	0	CCTR Transf To 2100-3612.000

Note: Totals may include rounding differences.

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Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Damage Prevention to Public Awareness cost center 2100-3612						
2022	-165	-20	0	-1.9	0	CCTR Transf To 2100-4234.000
Explanation: To move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business.						
2022 Total	-165	-171	0	-2.0	0	
2023	0	16	0	0.0	0	CCTR Transf From 2100-3569.000
Explanation: To move DIMP non-labor Strategy costs from 1GD006 (DIMP Execution) to 1EN003 (DIMP PROGRAM MANAGEMENT) where costs are tracked.						
2023	0	-27	0	0.0	0	CCTR Transf To 2100-3612.000
Explanation: Transfer Damage Prevention to Public Awareness cost center 2100-3612						
2023	-235	-1	0	-2.6	0	CCTR Transf To 2100-4234.000
Explanation: To move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business.						
2023 Total	-235	-12	0	-2.6	0	
2024	0	2	0	0.0	0	CCTR Transf From 2100-3569.000
Explanation: To move DIMP non-labor Strategy costs from 1GD006 (DIMP Execution) to 1EN003 (DIMP PROGRAM MANAGEMENT) where costs are tracked.						

Note: Totals may include rounding differences.

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Category: B. INTEGRITY MANAGEMENT PROGRAMS
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Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-187	0	0.0	0	CCTR Transf To 2100-3612.000
Explanation:	Transfer Damage Prevention to Public Awareness cost center 2100-3612					
2024	2	-1	0	0.1	0	CCTR Transf To 2100-4234.000
Explanation:	To move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business.					
2024 Total	2	-186	0	0.1	0	
2025	18	1	0	0.1	0	CCTR Transf From 2100-3569.000
Explanation:	To move DIMP Strategy costs from 1GD006 (DIMP Execution) to 1EN003 (DIMP PROGRAM MANAGEMENT) where costs are tracked.					
2025	18	0	0	0.1	0	CCTR Transf From 2100-7001.000
Explanation:	Transfer SDGE support SCG labor to SDGE NSS workpaper					
2025	0	-1	0	0.0	0	CCTR Transf To 2100-3612.000
Explanation:	Transfer Damage Prevention to Public Awareness cost center 2100-3612					
2025	2	-1	0	0.1	0	CCTR Transf To 2100-4234.000
Explanation:	Move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business					

Note: Totals may include rounding differences.

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Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-18	0	0	-0.1	0	CCTR Transf To 2100-7001.000
Explanation: Move SDGE support to SCG cost to WP 2100-7001						
2025	0	-1	0	0.0	0	CCTR Transf To 2100-3612.000
Explanation: Transfer Damage Prevention to Public Awareness cost center 2100-3612						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: No feasible units						
2025 Total	20	-1	0	0.2	0	

Note: Totals may include rounding differences.

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

Area: GAS ENGINEERING & SYSTEM INTEGRITY
Witness: Amy Kitson

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-3612	000	SDG&E PUBLIC AWARENESS
2100-4143	000	EMISSIONS STRATEGY PROGRAM SDGE