

Application of SOUTHERN CALIFORNIA GAS )  
COMPANY for authority to update its gas revenue )  
requirement and base rates )  
effective January 1, 2024 (U 904-G) )

Application No. 22-05-\_\_\_

Exhibit No.: (SCG-08-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF WILLIAM G. KOSTELNIK  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

May 2022



2024 General Rate Case - APP  
**INDEX OF WORKPAPERS**

**Exhibit SCG-08-WP - PIPELINE SAFETY ENHANCEMENT PLAN**

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**Overall Summary For Exhibit No. SCG-08-WP**

<b>Area:</b>	<b>PIPELINE SAFETY ENHANCEMENT PLAN</b>
<b>Witness:</b>	<b>William G. Kostelnik</b>

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
<i>Non-Shared Services</i>	64,474	47,803	45,078	54,214
<i>Shared Services</i>	0	0	0	0
<b>Total</b>	<b>64,474</b>	<b>47,803</b>	<b>45,078</b>	<b>54,214</b>

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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 Non-Shared Service Workpapers

Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik

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

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. PSEP P2A Hydrotests	63,966	45,411	42,686	50,682
B. Construction Miscellaneous	508	2,392	2,392	3,532
<b>Total</b>	<b>64,474</b>	<b>47,803</b>	<b>45,078</b>	<b>54,214</b>

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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Non-Shared Service Workpapers

Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: A. PSEP P2A Hydrotests  
 Workpaper: 2PS000.000

**Summary for Category: A. PSEP P2A Hydrotests**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	3,691	2,128	2,071	2,673
Non-Labor	60,275	43,283	40,615	48,009
NSE	0	0	0	0
<b>Total</b>	<b>63,966</b>	<b>45,411</b>	<b>42,686</b>	<b>50,682</b>
FTE	17.5	14.4	14.0	18.0

**Workpapers belonging to this Category:**

**2PS000.000 PSEP P2A Hydrotests**

Labor	3,691	2,128	2,071	2,673
Non-Labor	60,275	43,283	40,615	48,009
NSE	0	0	0	0
<b>Total</b>	<b>63,966</b>	<b>45,411</b>	<b>42,686</b>	<b>50,682</b>
FTE	17.5	14.4	14.0	18.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2PS000.000 - PSEP P2A Hydrotests**

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Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: A. PSEP P2A Hydrotests  
 Category-Sub: 1. PSEP P2A Hydrotests  
 Workpaper: 2PS000.000 - PSEP P2A Hydrotests

**Activity Description:**

These costs represent Phase 2A hydrotest projects that are scheduled to be executed from 2022-2024. The Commission ordered this work in directing California pipeline operators to "replace or pressure test all natural gas transmission pipeline in California that has not been tested or for which reliable records are not available." in D.11-06-017. Detailed information at a project level is contained in the supplemental workpapers included as Exhibit No. SCG-08-WPS, Volume I.

**Forecast Explanations:**

**Labor - Zero-Based**

Labor costs are taken from project-specific Class 3 and 4 estimates developed by PSEP following the Association for the Advancement of Cost Engineering (AACE) Class III estimate standards per industry practices. This method is most appropriate because each PSEP project is unique in scope, size, and complexity.

**Non-Labor - Zero-Based**

Non-labor costs are taken from project-specific Class 3 and 4 estimates developed by PSEP following the Association for the Advancement of Cost Engineering (AACE) Class III estimate standards per industry practices.

**NSE - Zero-Based**

Not applicable.

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,203	933	1,981	2,424	3,691	2,128	2,071	2,673	
Non-Labor		15,115	11,643	24,610	31,358	60,275	43,283	40,615	48,009	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>16,318</b>	<b>12,575</b>	<b>26,591</b>	<b>33,782</b>	<b>63,966</b>	<b>45,411</b>	<b>42,686</b>	<b>50,682</b>	
FTE		8.1	6.8	13.9	17.5	17.5	14.4	14.0	18.0	

*Note: Totals may include rounding differences.*

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Non-Shared Service Workpapers

Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: A. PSEP P2A Hydrotests  
 Category-Sub: 1. PSEP P2A Hydrotests  
 Workpaper: 2PS000.000 - PSEP P2A Hydrotests

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	2,128	2,071	2,673	2,128	2,071	2,673
Non-Labor	Zero-Based	0	0	0	43,283	40,615	48,009	43,283	40,615	48,009
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>45,411</b>	<b>42,686</b>	<b>50,682</b>	<b>45,411</b>	<b>42,686</b>	<b>50,682</b>
FTE	Zero-Based	0.0	0.0	0.0	14.4	14.0	18.0	14.4	14.0	18.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	2,128	43,283	0	45,411	14.4	1-Sided Adj
<b>Explanation:</b> Adjustment reflects updated estimates for RAMP P2A Hydrotests with costs in 2022.						
<b>2022 Total</b>	<b>2,128</b>	<b>43,283</b>	<b>0</b>	<b>45,411</b>	<b>14.4</b>	
2023	2,071	40,615	0	42,686	14.0	1-Sided Adj
<b>Explanation:</b> Adjustment reflects updated estimates for RAMP P2A Hydrotests with costs in 2023.						
<b>2023 Total</b>	<b>2,071</b>	<b>40,615</b>	<b>0</b>	<b>42,686</b>	<b>14.0</b>	
2024	2,673	48,009	0	50,682	18.0	1-Sided Adj
<b>Explanation:</b> Adjustment reflects updated estimates for RAMP P2A Hydrotests with costs in 2024.						
<b>2024 Total</b>	<b>2,673</b>	<b>48,009</b>	<b>0</b>	<b>50,682</b>	<b>18.0</b>	

Note: Totals may include rounding differences.

Southern California Gas Company  
2024 GRC - APP  
Non-Shared Service Workpapers

Area: PIPELINE SAFETY ENHANCEMENT PLAN  
Witness: William G. Kostelnik  
Category: A. PSEP P2A Hydrotests  
Category-Sub: 1. PSEP P2A Hydrotests  
Workpaper: 2PS000.000 - PSEP P2A Hydrotests

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

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	2,182	2,014	2,084	2,573	887
Non-Labor	1,553	1,807	1,044	3,411	5,530
NSE	0	0	0	0	0
<b>Total</b>	<b>3,735</b>	<b>3,821</b>	<b>3,127</b>	<b>5,984</b>	<b>6,417</b>
FTE	17.4	13.8	16.0	19.9	4.8
<b>Adjustments (Nominal \$)**</b>					
Labor	-1,259	-1,281	-506	-572	2,250
Non-Labor	11,878	8,867	21,912	25,721	54,745
NSE	0	0	0	0	0
<b>Total</b>	<b>10,619</b>	<b>7,586</b>	<b>21,406</b>	<b>25,149</b>	<b>56,996</b>
FTE	-10.6	-8.1	-4.3	-5.2	9.9
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	923	733	1,577	2,002	3,137
Non-Labor	13,431	10,674	22,956	29,132	60,275
NSE	0	0	0	0	0
<b>Total</b>	<b>14,354</b>	<b>11,407</b>	<b>24,533</b>	<b>31,133</b>	<b>63,412</b>
FTE	6.9	5.7	11.7	14.7	14.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	156	126	299	353	554
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>156</b>	<b>126</b>	<b>299</b>	<b>353</b>	<b>554</b>
FTE	1.2	1.1	2.2	2.8	2.8
<b>Escalation to 2021\$</b>					
Labor	124	73	105	70	0
Non-Labor	1,684	969	1,654	2,226	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,808</b>	<b>1,042</b>	<b>1,759</b>	<b>2,296</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	1,203	933	1,981	2,424	3,691
Non-Labor	15,115	11,643	24,610	31,358	60,275
NSE	0	0	0	0	0
<b>Total</b>	<b>16,318</b>	<b>12,575</b>	<b>26,591</b>	<b>33,782</b>	<b>63,966</b>
FTE	8.1	6.8	13.9	17.5	17.5

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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Non-Shared Service Workpapers

Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: A. PSEP P2A Hydrotests  
 Category-Sub: 1. PSEP P2A Hydrotests  
 Workpaper: 2PS000.000 - PSEP P2A Hydrotests

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-1,259	-1,281	-506	-572	2,250
Non-Labor	11,878	8,867	21,912	25,721	54,745
NSE	0	0	0	0	0
<b>Total</b>	<b>10,619</b>	<b>7,586</b>	<b>21,406</b>	<b>25,149</b>	<b>56,996</b>
FTE	-10.6	-8.1	-4.3	-5.2	9.9

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-13	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	-2,169	-1,553	0	-17.3	1-Sided Adj
<b>Explanation:</b>	In order to properly reflect 2017 historical costs, existing costs populated in GRID must be reduced to zero. This is due to the high volume of adjustments that would be necessary if we adjusted on a project by project basis.				
2017	923	13,431	0	6.8	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2017 historical costs.				
2017	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2017 Total</b>	<b>-1,259</b>	<b>11,878</b>	<b>0</b>	<b>-10.6</b>	
2018	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-15	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	1	0	0	0.1	CCTR Transf From 2200-2576.000
<b>Explanation:</b>	Transfer PSEP expenses from 2200-2576 to 2200-2428.				

*Note: Totals may include rounding differences.*

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 Workpaper: 2PS000.000 - PSEP P2A Hydrotests

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2018	-2,001	-1,805	0	13.8	1-Sided Adj
<b>Explanation:</b>	In order to properly reflect 2018 historical costs, existing costs populated in GRID must be reduced to zero. This is due to the high volume of adjustments that would be necessary if we adjusted on a project by project basis.				
2018	734	10,674	0	5.7	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2018 historical costs.				
2018	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2018 Total</b>	<b>-1,281</b>	<b>8,867</b>	<b>0</b>	<b>-8.1</b>	
2019	0	0	0	0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2019	3	0	0	0.1	CCTR Transf From 2200-2576.000
<b>Explanation:</b>	Transfer PSEP expenses from 2200-2576 to 2200-2428.				
2019	-2,087	-1,044	0	16.1	1-Sided Adj
<b>Explanation:</b>	In order to properly reflect 2019 historical costs, existing costs populated in GRID must be reduced to zero. This is due to the high volume of adjustments that would be necessary if we adjusted on a project by project basis.				
2019	1,578	22,956	0	11.6	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2019 historical costs.				
2019	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2019 Total</b>	<b>-506</b>	<b>21,912</b>	<b>0</b>	<b>-4.3</b>	
2020	0	-43	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-1	-1	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-6	-1	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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Non-Shared Service Workpapers

Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: A. PSEP P2A Hydrotests  
 Category-Sub: 1. PSEP P2A Hydrotests  
 Workpaper: 2PS000.000 - PSEP P2A Hydrotests

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	35	1	0	0.4	CCTR Transf From 2200-2576.000
<b>Explanation:</b>	Transfer PSEP expenses from 2200-2576 to 2200-2428.				
2020	0	0	0	-0.1	CCTR Transf To 2200-2011.000
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.000 related to SB1371 (BNE) Emissions Strategy Program				
2020	-1	0	0	-0.1	CCTR Transf To 2200-2011.000
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.000 related to SB1371 (BNE) Emissions Strategy Program				
2020	-2,600	-3,366	0	14.8	1-Sided Adj
<b>Explanation:</b>	In order to properly reflect 2020 historical costs, existing costs populated in GRID must be reduced to zero. This is due to the high volume of adjustments that would be necessary if we adjusted on a project by project basis.				
2020	2,002	29,132	0	-20.0	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2020 historical costs.				
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	-2	0	0.0	CCTR Transf From 2200-0256.000
<b>Explanation:</b>	Costs are associated with support for O&M activities by PSEP resources and should be transferred to the PSEP witness area.				
2020	0	2	0	0.0	CCTR Transf From 2200-0256.000
<b>Explanation:</b>	PI Construction support of PSEP projects.				
2020	-9	0	0	-0.1	CCTR Transf From 2200-2299.000
<b>Explanation:</b>	Costs are associated with support for O&M activities by PSEP resources and should be transferred to the PSEP witness area.				
2020	9	0	0	0.1	CCTR Transf From 2200-2299.000
<b>Explanation:</b>	Integrity Management Assessment team support of PSEP projects.				
<b>2020 Total</b>	<b>-572</b>	<b>25,721</b>	<b>0</b>	<b>-5.2</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj

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 Workpaper: 2PS000.000 - PSEP P2A Hydrotests

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove non-GRC costs related to the SB1371 Emissions Strategy Program that are being recovered through a separate regulatory process.				
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	2,251	54,748	0	10.0	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2021 historical costs.				
<b>2021 Total</b>	<b>2,250</b>	<b>54,745</b>	<b>0</b>	<b>9.9</b>	

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**RAMP Item # 1**

**RAMP Activity**

RAMP Chapter: SCG-Risk-1 Incident Related to the High Pressure System (Excluding Dig-in)

RAMP Line Item ID: C22-T3.4

RAMP Line Item Name: Hydrotesting (Phase 2A GRC Base)

Tranche(/s): Tranche1: N/A; Tranche2: N/A; Tranche3: N/A; Tranche4: C22-T3.4

**GRC Forecast Cost Estimates (\$000)**

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	0	0	0	0	0	0
Tranche 2 Cost Estimate	0	0	0	0	0	0
Tranche 3 Cost Estimate	0	0	0	0	0	0
Tranche 4 Cost Estimate	63,412	45,411	42,686	50,682	55,860	67,620

**Cost Estimate Changes from RAMP:**

Any variances between forecasted costs for specific RAMP activities presented in testimony with those presented in the 2021 RAMP filing are attributed to the refinement of PSEP project costs and schedules that have occurred subsequent to the filing of the RAMP report in 2021.

**GRC Work Unit/Activity Level Estimates**

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 N/A	0.00	0.00	0.00	0.00	0.00	0.00
Tranche 2 N/A	0.00	0.00	0.00	0.00	0.00	0.00
Tranche 3 N/A	0.00	0.00	0.00	0.00	0.00	0.00
Tranche 4 Miles	80.71	81.79	56.58	60.62	143.00	173.00

**Work Unit Changes from RAMP:**

Any variances between forecasted units for specific RAMP activities presented in testimony with those presented in the 2021 RAMP filing are attributed to the refinement of PSEP project costs and schedules that have occurred subsequent to the filing of the RAMP report in 2021.

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 Workpaper: 2PS000.000 - PSEP P2A Hydrotests

<b><u>Risk Spend Efficiency (RSE)</u></b>		
	<b>GRC RSE</b>	<b>RAMP RSE</b>
Tranche 1	0.000	0.000
Tranche 2	0.000	0.000
Tranche 3	0.000	0.000
Tranche 4	2.100	23.600

**RSE Changes from RAMP:**  
 Changes to risks scores or Risk Spend Efficiency (RSE) values are primarily due to changes in the Multi-Attribute Value Framework (MAVF) and RSE methodology, as discussed in the RAMP to GRC Integration testimony of R. Scott Pearson and Gregory Flores (Ex. SCG-03/SDG&E-03, Chapter 2).

Southern California Gas Company  
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Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: B. Construction Miscellaneous  
 Workpaper: 2PS000.001

**Summary for Category: B. Construction Miscellaneous**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	205	1,666	1,666	1,666
Non-Labor	303	726	726	1,866
NSE	0	0	0	0
<b>Total</b>	<b>508</b>	<b>2,392</b>	<b>2,392</b>	<b>3,532</b>
FTE	5.9	12.2	12.2	12.2

**Workpapers belonging to this Category:**

**2PS000.001 Construction Miscellaneous**

Labor	205	1,666	1,666	1,666
Non-Labor	303	726	726	1,866
NSE	0	0	0	0
<b>Total</b>	<b>508</b>	<b>2,392</b>	<b>2,392</b>	<b>3,532</b>
FTE	5.9	12.2	12.2	12.2

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2PS000.001 - Construction Miscellaneous**

Southern California Gas Company  
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Non-Shared Service Workpapers

Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: B. Construction Miscellaneous  
 Category-Sub: 1. Construction Miscellaneous  
 Workpaper: 2PS000.001 - Construction Miscellaneous

**Activity Description:**

These costs represent miscellaneous costs associated with the Construction organization. Included are labor costs for Construction employees that do not charge to specific PSEP projects and nonlabor elements associated with the technology roadmap initiative. More information regarding these costs can be found in the Construction Miscellaneous costs supplemental workpaper included as Exhibit No. SCG-08-WPS, Volume VI.

**Forecast Explanations:**

**Labor - Zero-Based**

Labor costs are estimated based on the current proportion of management (i.e. "non-project") personnel within the organization, projected 2024 headcounts, and the average salary of these types of employees.

**Non-Labor - Zero-Based**

Non-labor costs are taken from O&M business estimates developed by the technology roadmap team.

**NSE - Zero-Based**

Not applicable.

**Summary of Results:**

		<b>In 2021\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Labor		-720	437	442	218	205	1,666	1,666	1,666	
Non-Labor		-9,045	5,451	5,493	2,820	303	726	726	1,866	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>-9,766</b>	<b>5,888</b>	<b>5,936</b>	<b>3,038</b>	<b>508</b>	<b>2,392</b>	<b>2,392</b>	<b>3,532</b>	
FTE		-4.6	3.0	2.8	1.2	5.9	12.2	12.2	12.2	

*Note: Totals may include rounding differences.*

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Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: B. Construction Miscellaneous  
 Category-Sub: 1. Construction Miscellaneous  
 Workpaper: 2PS000.001 - Construction Miscellaneous

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	1,666	1,666	1,666	1,666	1,666	1,666
Non-Labor	Zero-Based	0	0	0	726	726	1,866	726	726	1,866
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,392</b>	<b>2,392</b>	<b>3,532</b>	<b>2,392</b>	<b>2,392</b>	<b>3,532</b>
FTE	Zero-Based	0.0	0.0	0.0	12.2	12.2	12.2	12.2	12.2	12.2

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	1,666	726	0	2,392	12.2	1-Sided Adj
<b>Explanation:</b> Adjustment reflects updated estimates for Construction labor costs.						
<b>2022 Total</b>	<b>1,666</b>	<b>726</b>	<b>0</b>	<b>2,392</b>	<b>12.2</b>	
2023	1,666	726	0	2,392	12.2	1-Sided Adj
<b>Explanation:</b> Adjustment reflects updated estimates for Construction labor costs.						
<b>2023 Total</b>	<b>1,666</b>	<b>726</b>	<b>0</b>	<b>2,392</b>	<b>12.2</b>	
2024	0	1,140	0	1,140	0.0	1-Sided Adj
<b>Explanation:</b> Adjustment reflects updated estimates for capital delivery technology costs.						
2024	1,666	726	0	2,392	12.2	1-Sided Adj
<b>Explanation:</b> Adjustment reflects updated estimates for Construction labor costs.						
<b>2024 Total</b>	<b>1,666</b>	<b>1,866</b>	<b>0</b>	<b>3,532</b>	<b>12.2</b>	

Note: Totals may include rounding differences.

Southern California Gas Company  
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Non-Shared Service Workpapers

Area: PIPELINE SAFETY ENHANCEMENT PLAN  
Witness: William G. Kostelnik  
Category: B. Construction Miscellaneous  
Category-Sub: 1. Construction Miscellaneous  
Workpaper: 2PS000.001 - Construction Miscellaneous

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

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	669	822	4,775	3,248	4,789
Non-Labor	357	841	3,950	21,022	52,223
NSE	0	0	0	0	0
<b>Total</b>	<b>1,026</b>	<b>1,663</b>	<b>8,725</b>	<b>24,270</b>	<b>57,012</b>
FTE	5.6	7.5	46.8	31.7	47.5
<b>Adjustments (Nominal \$) **</b>					
Labor	-1,221	-478	-4,423	-3,068	-4,615
Non-Labor	-8,395	4,156	1,174	-18,402	-51,920
NSE	0	0	0	0	0
<b>Total</b>	<b>-9,616</b>	<b>3,678</b>	<b>-3,249</b>	<b>-21,470</b>	<b>-56,535</b>
FTE	-9.7	-5.0	-44.3	-30.3	-42.4
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	-552	343	352	180	174
Non-Labor	-8,038	4,997	5,124	2,620	303
NSE	0	0	0	0	0
<b>Total</b>	<b>-8,590</b>	<b>5,341</b>	<b>5,476</b>	<b>2,800</b>	<b>477</b>
FTE	-4.1	2.5	2.4	1.4	5.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	-94	59	67	32	31
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-94</b>	<b>59</b>	<b>67</b>	<b>32</b>	<b>31</b>
FTE	-0.5	0.5	0.4	-0.2	0.8
<b>Escalation to 2021\$</b>					
Labor	-74	34	23	6	0
Non-Labor	-1,008	453	369	200	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-1,082</b>	<b>488</b>	<b>393</b>	<b>207</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	-720	437	442	218	205
Non-Labor	-9,045	5,451	5,493	2,820	303
NSE	0	0	0	0	0
<b>Total</b>	<b>-9,766</b>	<b>5,888</b>	<b>5,936</b>	<b>3,038</b>	<b>508</b>
FTE	-4.6	3.0	2.8	1.2	5.9

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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Area: PIPELINE SAFETY ENHANCEMENT PLAN  
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 Workpaper: 2PS000.001 - Construction Miscellaneous

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-1,221	-478	-4,423	-3,068	-4,615
Non-Labor	-8,395	4,156	1,174	-18,402	-51,920
NSE	0	0	0	0	0
<b>Total</b>	<b>-9,616</b>	<b>3,678</b>	<b>-3,249</b>	<b>-21,470</b>	<b>-56,535</b>
FTE	-9.7	-5.0	-44.3	-30.3	-42.4

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-669	-357	0	-6.1	1-Sided Adj
<b>Explanation:</b>	In order to properly reflect 2017 historical costs, existing costs populated in GRID must be reduced to zero. This is due to the high volume of adjustments that would be necessary if we adjusted on a project by project basis.				
2017	-552	-8,038	0	-3.6	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2017 historical costs.				
<b>2017 Total</b>	<b>-1,221</b>	<b>-8,395</b>	<b>0</b>	<b>-9.7</b>	
2018	-3	-10	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	34	0	0	0.3	CCTR Transf From 2200-2484.000
<b>Explanation:</b>	Adjustment to transfer costs from GOSI CC 2200-2484 to PSEP CC 2200-0317 (WP 2PS000.001) related to incorrectly coded charges.				
2018	-852	-832	0	-8.1	1-Sided Adj
<b>Explanation:</b>	In order to properly reflect 2018 historical costs, existing costs populated in GRID must be reduced to zero. This is due to the high volume of adjustments that would be necessary if we adjusted on a project by project basis.				
2018	343	4,997	0	2.9	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2018 historical costs.				
<b>2018 Total</b>	<b>-478</b>	<b>4,156</b>	<b>0</b>	<b>-5.0</b>	
2019	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2019	0	0	0	0.0	CCTR Transf From 2200-2484.000

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 Category: B. Construction Miscellaneous  
 Category-Sub: 1. Construction Miscellaneous  
 Workpaper: 2PS000.001 - Construction Miscellaneous

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Adjustment to transfer costs from GOSI CC 2200-2484 to PSEP CC 2200-0317 (WP 2PS000.001) related to incorrectly coded charges.				
2019	-4,775	-3,947	0	47.0	1-Sided Adj
<b>Explanation:</b>	In order to properly reflect 2019 historical costs, existing costs populated in GRID must be reduced to zero. This is due to the high volume of adjustments that would be necessary if we adjusted on a project by project basis.				
2019	352	5,124	0	2.7	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2019 historical costs.				
<b>2019 Total</b>	<b>-4,423</b>	<b>1,174</b>	<b>0</b>	<b>-44.3</b>	
2020	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-9	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-17	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

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 Category-Sub: 1. Construction Miscellaneous  
 Workpaper: 2PS000.001 - Construction Miscellaneous

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-22	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

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<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-7	0	0	-0.1	CCTR Transf From 2200-2295.000
<b>Explanation:</b>	Reversal of duplicate transfer				
2020	7	0	0	0.1	CCTR Transf From 2200-2295.000
<b>Explanation:</b>	PI-Execution team support of PSEP projects.				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	-0.1	CCTR Transf To 2200-2011.000
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.000 related to SB1371 (BNE) Emissions Strategy Program				
2020	-47	-21	0	-0.4	CCTR Transf To 2200-2011.000
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.000 related to SB1371 (BNE) Emissions Strategy Program				
2020	0	0	0	-0.1	CCTR Transf To 2200-2011.001
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.001 related to SB1371 (BLP) Emissions Strategy Program				
2020	0	-12	0	0.0	CCTR Transf To 2200-2011.002
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	0	0	0	-0.1	CCTR Transf To 2200-2011.002
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	-7	0	0	-0.1	CCTR Transf To 2200-2011.002
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	-16	0	0	-0.2	CCTR Transf To 2200-2011.002
<b>Explanation:</b>	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	-3,178	-20,860	0	32.3	1-Sided Adj
<b>Explanation:</b>	In order to properly reflect 2020 historical costs, existing costs populated in GRID must be reduced to zero. This is due to the high volume of adjustments that would be necessary if we adjusted on a project by project basis.				

Note: Totals may include rounding differences.

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<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	180	2,620	0	3.0	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2020 historical costs.				
<b>2020 Total</b>	<b>-3,068</b>	<b>-18,402</b>	<b>0</b>	<b>-30.3</b>	
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-9	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-7	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-10	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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 Category: B. Construction Miscellaneous  
 Category-Sub: 1. Construction Miscellaneous  
 Workpaper: 2PS000.001 - Construction Miscellaneous

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-6	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-9	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-7	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-6	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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Area: PIPELINE SAFETY ENHANCEMENT PLAN  
 Witness: William G. Kostelnik  
 Category: B. Construction Miscellaneous  
 Category-Sub: 1. Construction Miscellaneous  
 Workpaper: 2PS000.001 - Construction Miscellaneous

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-3	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove non-GRC costs related to the SB1371 Emissions Strategy Program that are being recovered through a separate regulatory process.				
2021	-61	-30	0	-0.5	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove non-GRC costs related to the SB1371 Emissions Strategy Program that are being recovered through a separate regulatory process.				
2021	-4,551	-51,788	0	41.8	1-Sided Adj
<b>Explanation:</b>	A manual adjustment was completed in order to properly reflect 2021 historical costs.				
<b>2021 Total</b>	<b>-4,615</b>	<b>-51,920</b>	<b>0</b>	<b>-42.4</b>	

Note: Totals may include rounding differences.

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Area: PIPELINE SAFETY ENHANCEMENT PLAN  
Witness: William G. Kostelnik

**Appendix A: List of Non-Shared Cost Centers**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2200-0064	000	Proj Mgmt Budget, Contracts and Inv
2200-0223	000	SVP GAS OPS & SYSTEM INTEGRITY
2200-0235	000	Construction Field Gas Oper-Pipeline
2200-0237	000	Project & Construction Management Mngr
2200-0240	000	Project Management Compressor
2200-0241	000	Project Management Construction Faciliti
2200-0242	000	Construction Project Development Manager
2200-0243	000	Construction Plant Facilities Manager
2200-0244	000	PMO Project Controls & Reporting Manager
2200-0245	000	FINACIAL PERFORMANCE MANAGER
2200-0252	000	Project Management Blythe
2200-0317	000	Construction Project Mgmt- Pipeline Mngr
2200-0602	000	PROJ DEVELOPMENT - GAS FACILITIES - A
2200-0607	000	PROJ DEVELOPMENT - GAS FACILITIES - B
2200-0610	000	PUBLIC POLICY PLANNING MANAGER
2200-0854	000	PROJ DEVELOPMENT - GAS FACILITIES - C
2200-0894	000	Proj Management - Moreno
2200-0895	000	PROJ DEVELOPMENT - GAS FACILITIES - C
2200-0963	000	GTSR PORTFOLIO STRATEGY
2200-0964	000	PERFORMANCE & STRATEGY
2200-2180	000	GAS TSM & DISTB LVC for Budget Use Only
2200-2185	000	Construction Prjct Dev Eng and Est Mngr
2200-2319	000	VP CONSTRUCTION MANAGMENT
2200-2394	000	REGULATORY PROGRAM MANAGER
2200-2419	000	CONSTRUCTION OPERATIONS DIRECTOR
2200-2427	000	PSEP PROFICIENCY FIELD TRAINING-TRANSMN
2200-2428	000	PSEP ENG PROCURMT & CONSTRUCTION DIRECTR
2200-2429	000	Construction Project Management Mngr
2200-2430	000	Cost Engineering and Scheduling Manager
2200-2431	000	PSEP ENGINEER & DESIGN MANAGER
2200-2432	000	PROCESS ASSURANCE MANAGER
2200-2433	000	CONSTRUCTION PSEP OPERATIONS MANAGER
2200-2434	000	CONSTRUCTION RISK MANAGER
2200-2435	000	PSEP CUSTOMER COMMUNICATIONS OUTRCH MGR
2200-2436	000	PSEP BUSINESS & ADMINSTRATION MANAGER
2200-2479	000	HIGH PRESSURE TRAINING
2200-2497	000	Construction Land Services Manager
2200-2507	000	PSEP COMMUNITY OUTREACH MANAGER
2200-2526	000	CONSTRUCTION SUPPORT MANAGEMENT
2200-2527	000	CONSTRUCTION MANAGEMENT MANAGER
2200-2529	000	Construction Project Management Director
2200-2537	000	PSEP QUALITY RISK & COMPLIANCE MANAGER
2200-2540	000	Program Management Office Director
2200-2552	000	PROJ DEVELOPMENT - PLANT FACILITIES
2200-2553	000	CONSTRUCTION CONTRACTOR MANAGEMENT

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Area: PIPELINE SAFETY ENHANCEMENT PLAN  
Witness: William G. Kostelnik

**Appendix A: List of Non-Shared Cost Centers**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2200-2569	000	PSEP BUSINESS MANAGER GMA DIRECT TRANS
2200-2570	000	PSEP BUSINESS MANAGER GMA INDIRECT TRANS
2200-2574	000	PSEP INVENTORY MANAGEMENT
2200-2594	000	SVP - Gas Operations and Construction
2200-2607	000	C-POP CAPITAL DISTRIBUTION