

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2016 (U 904-G))

Application No. 14-11-____
Exhibit No.: (SCG-21-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DEBBIE S. ROBINSON
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



**2016 General Rate Case - APP
INDEX OF WORKPAPERS**

Exhibit SCG-21-WP - COMPENSATION & BENEFITS

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Overall Summary For Exhibit No. SCG-21-WP

Area:	COMPENSATION & BENEFITS
Witness:	Debbie S. Robinson

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	171,378	169,519	172,299	184,818
Shared Services	0	0	0	0
Total	171,378	169,519	172,299	184,818

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Compensation	66,825	56,814	57,679	58,778
B. Health Benefits	79,980	84,246	88,643	98,663
C. Welfare Benefits	1,908	1,953	2,100	2,226
D. Retirement Plans	18,441	21,921	19,258	20,331
E. Other Benefit Programs	4,224	4,585	4,619	4,820
Total	171,378	169,519	172,299	184,818

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Compensation	66,825	56,814	57,679	58,778
B. Health Benefits	79,980	84,246	88,643	98,663
C. Welfare Benefits	1,908	1,953	2,100	2,226
D. Retirement Plans	18,441	21,921	19,258	20,331
E. Other Benefit Programs	4,224	4,585	4,619	4,820
Total	171,378	169,519	172,299	184,818

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Workpaper: VARIOUS

Summary for Category: A. Compensation

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	60,880	49,168	49,721	50,504
Non-Labor	5,945	0	0	0
NSE	0	7,646	7,958	8,274
Total	66,825	56,814	57,679	58,778
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2CP000.000 COMPENSATION-VARIABLE PAY

Labor	58,721	47,877	48,430	49,213
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	58,721	47,877	48,430	49,213
FTE	0.0	0.0	0.0	0.0

2CP000.002 COMPENSATION - LONG-TERM INCENTIVE PROGRAM

Labor	0	0	0	0
Non-Labor	5,833	0	0	0
NSE	0	7,019	7,300	7,592
Total	5,833	7,019	7,300	7,592
FTE	0.0	0.0	0.0	0.0

2CP000.001 COMPENSATION - SPOT CASH PROGRAM

Labor	2,159	1,291	1,291	1,291
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	2,159	1,291	1,291	1,291
FTE	0.0	0.0	0.0	0.0

2PB000.018 COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

Labor	0	0	0	0
Non-Labor	112	0	0	0
NSE	0	627	658	682
Total	112	627	658	682
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2CP000.000 - COMPENSATION-VARIABLE PAY

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

Activity Description:

Variable pay is an essential component of a competitive total compensation package for a number of reasons including: creating focus on desired results, improving performance and facilitating ideas and improvements. Short-term incentives have been a part of SCG's total compensation strategy since 1997. The variable pay plans are commonly referred to as the Incentive Compensation Plans ("ICP").

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on changes in salaries, headcount, and payment assumptions which cannot be projected using other methods .

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		39,102	45,235	41,916	53,501	58,721	47,877	48,430	49,213	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		39,102	45,235	41,916	53,501	58,721	47,877	48,430	49,213	
FTE		0.0	0.0	-0.1	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	47,877	48,430	49,213	47,877	48,430	49,213
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	47,877	48,430	49,213	47,877	48,430	49,213
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	47,877	0	0	47,877	0.0	1-Sided Adj
2014 ICP Projection						
2014 Total	47,877	0	0	47,877	0.0	
2015	48,430	0	0	48,430	0.0	1-Sided Adj
2015 ICP Projection						
2015 Total	48,430	0	0	48,430	0.0	
2016	49,213	0	0	49,213	0.0	1-Sided Adj
2016 ICP Projection						
2016 Total	49,213	0	0	49,213	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	34	42	2,822	0	5,314
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	34	42	2,822	0	5,314
FTE	0.0	0.0	-0.2	0.0	0.0
Adjustments (Nominal \$) **					
Labor	30,014	35,794	31,502	45,034	45,038
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	30,014	35,794	31,502	45,034	45,038
FTE	0.0	0.0	0.2	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	30,048	35,836	34,325	45,034	50,352
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	30,048	35,836	34,325	45,034	50,352
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	5,430	6,264	5,701	7,210	8,369
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	5,430	6,264	5,701	7,210	8,369
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	3,625	3,135	1,890	1,257	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	3,625	3,135	1,890	1,257	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	39,102	45,235	41,916	53,501	58,721
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	39,102	45,235	41,916	53,501	58,721
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	30,014	35,794	31,502	45,034	45,038
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	30,014	35,794	31,502	45,034	45,038
FTE	0.0	0.0	0.2	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	35,443	0	0	0.0	1-Sided Adj	N/A	DSREED2013120 6141014693
Add ICP costs to correct workgroup							
2009	-5,430	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140703 151442130
To remove V&S							
2009 Total	30,014	0	0	0.0			
2010	42,058	0	0	0.0	1-Sided Adj	N/A	DSREED2014022 4162906097
Add ICP costs to correct workgroup							
2010	-6,264	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140703 151611717
To remove V&S							
2010 Total	35,794	0	0	0.0			
2011	37,204	0	0	0.2	1-Sided Adj	N/A	DSREED2013120 6150107250
Transfer ICP costs to correct workgroup							
2011	-5,701	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140703 153053617
To remove V&S							

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011 Total	31,502	0	0	0.2			
2012	52,243	0	0	0.0	1-Sided Adj	N/A	DSREED2013120 6153505223
	Transfer ICP costs to correct workgroup						
2012	-7,210	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140703 153217203
	To remove V&S						
2012 Total	45,034	0	0	0.0			
2013	53,406	0	0	0.0	1-Sided Adj	N/A	DSREED2014022 4092015147
	Transfer ICP costs to correct workgroup						
2013	-8,369	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140702 180156867
	To remove V&S						
2013 Total	45,038	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.000

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

SoCalGas					
Variable Pay Projection					
For Years 2014-2016					
ASSUMPTIONS					
1. ICP calculated based on salary data as of March 2014, assumes target payout and increases based on changes in salary and headcount.					
2. Labor inflation for 2014-2016 are as follows:					
	2014	2015	2016		
	2.75%	2.75%	2.58%		
3. Projected headcount and percentage increase are as follows:					
	2014	2015	2016		
Headcount	8,378	8,787	9,100		
4. Average ICP per executive is \$ 148,193					
5. Average ICP per remaining non represented employees is \$ 14,020					
6. Includes projection for ICP payable to represented employees that perform duties of non-represented employees based on prior year payment information					
Actual			Projected		
Headcount Information	March 2014	2013	2014	2015	2016
Executive Headcount	14	12	13	13	13
Non Exec Headcount	2,772	2,721	3,146	3,273	3,422
Union Headcount	5,455	5,463	5,983	6,232	6,387
Total Headcount	8,241	8,196	9,142	9,518	9,822
Projected Costs					
Executive		\$ 2,732,828	\$ 1,979,481	\$ 2,033,917	\$ 2,086,463
Non Executive		54,142,896	45,318,360	47,147,804	49,214,277
Union (for Non-Rep Duties Performed)		1,845,276	1,896,021	1,948,162	1,998,492
Total Cost		\$ 58,721,000	\$ 49,193,862	\$ 51,129,883	\$ 53,299,232
Projected Costs in 2013 \$					
Executive		\$ 2,732,828	\$ 1,926,503	\$ 1,926,503	\$ 1,926,503
Non Executive		54,142,896	44,105,460	44,657,850	45,441,219
Union (for Non-Rep Duties Performed)		1,845,276	1,845,276	1,845,276	1,845,276
Total Cost in 2013 \$		\$ 58,721,000	\$ 47,877,238	\$ 48,429,628	\$ 49,212,998

Beginning of Workpaper
2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

Activity Description:

Long-term incentives are an integral component of a competitive compensation program for key management and executive employees. Long-term incentives awards are granted under the Sempra Energy Long Term Incentive Plan, in the form of performance-based and service-based restricted stock units.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on ASC 718 costs which cannot be projected using the other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		3,582	3,780	5,625	4,342	5,833	0	0	0	
NSE		0	0	0	0	0	7,019	7,300	7,592	
Total		3,582	3,780	5,625	4,342	5,833	7,019	7,300	7,592	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	7,019	7,300	7,592	7,019	7,300	7,592
Total		0	0	0	7,019	7,300	7,592	7,019	7,300	7,592
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	7,019	7,019	0.0	1-Sided Adj
2014 LTIP Projection						
2014 Total	0	0	7,019	7,019	0.0	
2015	0	0	7,300	7,300	0.0	1-Sided Adj
2015 LTIP Projection						
2015 Total	0	0	7,300	7,300	0.0	
2016	0	0	7,592	7,592	0.0	1-Sided Adj
2016 LTIP Projection						
2016 Total	0	0	7,592	7,592	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
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
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	3,233	3,497	5,410	4,267	5,833
NSE	0	0	0	0	0
Total	3,233	3,497	5,410	4,267	5,833
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,233	3,497	5,410	4,267	5,833
NSE	0	0	0	0	0
Total	3,233	3,497	5,410	4,267	5,833
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	349	282	215	75	0
NSE	0	0	0	0	0
Total	349	282	215	75	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	3,582	3,780	5,625	4,342	5,833
NSE	0	0	0	0	0
Total	3,582	3,780	5,625	4,342	5,833
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	3,233	3,497	5,410	4,267	5,833
NSE	0	0	0	0	0
Total	3,233	3,497	5,410	4,267	5,833
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	3,233	0	0.0	1-Sided Adj	N/A	DSREED2013120 6141124653
Add 2009 LTIP costs							
2009 Total	0	3,233	0	0.0			
2010	0	3,497	0	0.0	1-Sided Adj	N/A	DSREED2013120 6150223213
Record 2010 LTIP costs							
2010 Total	0	3,497	0	0.0			
2011	0	5,410	0	0.0	1-Sided Adj	N/A	DSREED2013120 6150140633
Record 2011 LTIP costs							
2011 Total	0	5,410	0	0.0			
2012	0	4,267	0	0.0	1-Sided Adj	N/A	DSREED2013120 6153541583
Add LTIP costs							
2012 Total	0	4,267	0	0.0			

Note: Totals may include rounding differences.

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	0	5,833	0	0.0	1-Sided Adj	N/A	DSREED2014022 4092131717
Add 2013 LTIP costs to correct workgroup							
2013 Total	0	5,833	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.002

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

SoCalGas						
Long Term Incentive Projection						
For Years 2014-2016						
ASSUMPTIONS						
1. Restricted stock is calculated based on accounting expense incurred for awards issued to SoCalGas employees.						
2. The accounting expense is derived by multiplying the fair value of each restricted stock unit award by the number of awards issued for each year.						
3. Expense for awards issued in 2013 and prior are based on actual grants and fair values calculated by outside consultants.						
4. Fair value of future grants is consistent with grants issued in 2013 assuming annual increases of 4%.						
5. Employee populations based on current positions/levels.						
6. Number of participants in plan for each year are as follows:						
		<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
		71	71	71	71	
		Actual	Projected			
		<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
Total Cost		\$ 5,832,543	\$ 7,019,349	\$ 7,300,123	\$ 7,592,128	

Beginning of Workpaper
2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

Activity Description:

SCG uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SCG maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Spot Cash Awards program is used to provide cash awards.

Forecast Explanations:

Labor - 5-YR Average

As costs are variable over time, averaging method appears to be the most appropriate method.

Non-Labor - 5-YR Average

Please see above

NSE - 5-YR Average

Please see above

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	972	927	987	1,410	2,159	1,291	1,291	1,291		
Non-Labor	0	0	0	0	0	0	0	0		
NSE	0	0	0	0	0	0	0	0		
Total	972	927	987	1,410	2,159	1,291	1,291	1,291		
FTE	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	5-YR Average	1,291	1,291	1,291	0	0	0	1,291	1,291	1,291
Non-Labor	5-YR Average	0	0	0	0	0	0	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,291	1,291	1,291	0	0	0	1,291	1,291	1,291
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	747	735	809	1,187	1,852
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	747	735	809	1,187	1,852
FTE	0.1	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	747	735	809	1,187	1,852
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	747	735	809	1,187	1,852
FTE	0.1	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	135	128	134	190	308
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	135	128	134	190	308
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	90	64	45	33	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	90	64	45	33	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	972	927	987	1,410	2,159
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	972	927	987	1,410	2,159
FTE	0.1	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

Activity Description:

SCG uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SCG maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Employee Recognition program is used to provide nominal non-cash awards, generally valued at \$100 or less.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		280	363	367	165	112	0	0	0	
NSE		0	0	0	0	0	627	658	682	
Total		280	363	367	165	112	627	658	682	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	627	658	682	627	658	682
Total		0	0	0	627	658	682	627	658	682
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	627	627	0.0	1-Sided Adj
2014 Employee Recognition Projection						
2014 Total	0	0	627	627	0.0	
2015	0	0	658	658	0.0	1-Sided Adj
2015 Employee Recognition Projection						
2015 Total	0	0	658	658	0.0	
2016	0	0	682	682	0.0	1-Sided Adj
2016 Employee Recognition Projection						
2016 Total	0	0	682	682	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	348	432	382	162	109
NSE	0	0	0	0	0
Total	348	432	382	162	109
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-95	-96	-29	0	3
NSE	0	0	0	0	0
Total	-95	-96	-29	0	3
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	253	336	353	162	112
NSE	0	0	0	0	0
Total	253	336	353	162	112
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	27	27	14	3	0
NSE	0	0	0	0	0
Total	27	27	14	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	280	363	367	165	112
NSE	0	0	0	0	0
Total	280	363	367	165	112
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-95	-96	-29	0	3
NSE	0	0	0	0	0
Total	-95	-96	-29	0	3
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-95	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2013120 6141420760

Transfer Safety & Performance Incentive Program costs recorded in Employee Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading. These program costs are specific to the Meter Reading Organization and have historically been forecast in Meter Reading's work papers.

2009 Total	0	-95	0	0.0			
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2010	0	-96	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2013120 6143109780
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Transfer Safety & Performance Incentive Program costs recorded in Employee Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading. These program costs are specific to the Meter Reading Organization and have historically been forecast in Meter Reading's work papers.

2010 Total	0	-96	0	0.0			
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2011	0	-29	0	0.0	CCTR Transf	To 2200-0358.000	DSREED2013120 6143215897
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Transfer Safety & Performance Incentive Program costs recorded in Employee Recognition Cost Element 6120012 from Employee Recognition to SCG Meter Reading. These program costs are specific to the Meter Reading Organization and have historically been forecast in Meter Reading's work papers.

2011 Total	0	-29	0	0.0			
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Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2012 Total	0	0	0	0.0			
2013	0	3	0	0.0	1-Sided Adj	N/A	DSREED2014022 4161440557
Transfer employee recognition costs to correct workgroup							
2013 Total	0	3	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.018

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Southern California Gas Company				
Employee Recognition				
For Years 2014-2016				
ASSUMPTION				
1. Projection based on \$75 for each non executive employee.				
	Actual		Projected	
	2013		2014	2015
			2016	
# of Employees	8,196		8,365	8,774
				9,087
Cost per Employee			\$ 75	\$ 75
				\$ 75
Total Cost	\$ 111,655		\$ 627,375	\$ 658,050
			\$ 681,525	

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Workpaper: VARIOUS

Summary for Category: B. Health Benefits

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	-1,732	0	0	0
Non-Labor	81,712	0	0	0
NSE	0	84,246	88,643	98,663
Total	79,980	84,246	88,643	98,663
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.000 HEALTH BENEFITS - MEDICAL

Labor	-1,732	0	0	0
Non-Labor	75,049	0	0	0
NSE	0	75,962	80,335	89,763
Total	73,317	75,962	80,335	89,763
FTE	0.0	0.0	0.0	0.0

2PB000.001 HEALTH BENEFITS - DENTAL

Labor	0	0	0	0
Non-Labor	3,633	0	0	0
NSE	0	4,143	4,351	4,625
Total	3,633	4,143	4,351	4,625
FTE	0.0	0.0	0.0	0.0

2PB000.002 HEALTH BENEFITS - VISION

Labor	0	0	0	0
Non-Labor	498	0	0	0
NSE	0	517	558	590
Total	498	517	558	590
FTE	0.0	0.0	0.0	0.0

2PB000.003 HEALTH BENEFITS - WELLNESS

Labor	0	0	0	0
Non-Labor	358	0	0	0
NSE	0	1,308	803	842
Total	358	1,308	803	842
FTE	0.0	0.0	0.0	0.0

2PB000.004 HEALTH BENEFITS - EMPLOYEE ASSISTANCE PROGRAM (EAP)

Labor	0	0	0	0
Non-Labor	782	0	0	0
NSE	0	813	876	927
Total	782	813	876	927
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Workpaper: VARIOUS

In 2013\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2013	2014	2015	2016

2PB000.005 HEALTH BENEFITS - MENTAL HEALTH

Labor	0	0	0	0
Non-Labor	1,392	0	0	0
NSE	<u>0</u>	<u>1,503</u>	<u>1,720</u>	<u>1,916</u>
Total	1,392	1,503	1,720	1,916
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.000 - HEALTH BENEFITS - MEDICAL

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Activity Description:

SCG offers several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

Forecast Explanations:

Labor - Zero-Based

Please see below

Non-Labor - Zero-Based

Please see below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in medical premiums and headcount, which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		4	0	0	0	-1,732	0	0	0	
Non-Labor		55,667	55,831	62,220	67,225	75,049	0	0	0	
NSE		0	0	0	0	0	75,962	80,335	89,763	
Total		55,671	55,831	62,220	67,225	73,317	75,962	80,335	89,763	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	75,962	80,335	89,763	75,962	80,335	89,763
Total		0	0	0	75,962	80,335	89,763	75,962	80,335	89,763
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	75,962	75,962	0.0	1-Sided Adj
2014 Medical Projection						
2014 Total	0	0	75,962	75,962	0.0	
2015	0	0	80,335	80,335	0.0	1-Sided Adj
2015 Medical Projection						
2015 Total	0	0	80,335	80,335	0.0	
2016	0	0	89,763	89,763	0.0	1-Sided Adj
2016 Medical Projection						
2016 Total	0	0	89,763	89,763	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Category-Sub: 1. Medical
Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	3	2	-1	0	0
Non-Labor	74,046	79,207	83,732	95,081	98,684
NSE	0	0	0	0	0
Total	74,049	79,209	83,731	95,081	98,684
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	-2	1	0	-1,485
Non-Labor	-23,801	-27,547	-23,895	-29,020	-23,635
NSE	0	0	0	0	0
Total	-23,801	-27,549	-23,894	-29,020	-25,120
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	3	0	0	0	-1,485
Non-Labor	50,245	51,660	59,837	66,062	75,049
NSE	0	0	0	0	0
Total	50,248	51,660	59,837	66,062	73,564
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	1	0	0	0	-247
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1	0	0	0	-247
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	5,422	4,171	2,383	1,163	0
NSE	0	0	0	0	0
Total	5,422	4,171	2,383	1,163	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	4	0	0	0	-1,732
Non-Labor	55,667	55,831	62,220	67,225	75,049
NSE	0	0	0	0	0
Total	55,671	55,831	62,220	67,225	73,317
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	-2	0.871	-0.243	-1,485
Non-Labor	-23,801	-27,547	-23,895	-29,020	-23,635
NSE	0	0	0	0	0
Total	-23,801	-27,549	-23,894	-29,020	-25,120
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-19,374	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2013120 6124147020
Transfer workers' comp and LTD costs from medical							
2009	0	-3	0	0.0	1-Sided Adj	N/A	DSREED2013120 6135216257
Remove labor costs from medical							
2009	0	-4,424	0	0.0	1-Sided Adj	N/A	DSREED2013120 6135354627
Remove workers' comp reserves and other costs recorded to medical							
2009 Total	0	-23,801	0	0.0			
2010	0	-19,380	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2013120 6124359153
Transfer workers' comp and LTD costs from medical							
2010	-2	0	0	0.0	1-Sided Adj	N/A	DSREED2013120 6141941820
Remove labor costs from medical							
2010	0	-444	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2013120 6143638820
Transfer mental health costs from medical							
2010	0	-7,723	0	0.0	1-Sided Adj	N/A	DSREED2013120 6144933323
Transfer medical costs to correct workgroup							

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010 Total	-2	-27,547	0	0.0			
2011	0	-22,367	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2013120 6124456930
							Transfer workers' comp and LTD costs from medical
2011	0.871	0	0	0.0	1-Sided Adj	N/A	DSREED2013120 6144637210
							Remove labor costs from medical
2011	0	-111	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2013120 6145640473
							Transfer mental health costs from medical
2011	0	-1,417	0	0.0	1-Sided Adj	N/A	DSREED2013120 6150040980
							Transfer medical costs to correct workgroup
2011 Total	0.871	-23,895	0	0.0			
2012	0	-22,482	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2013120 6124557967
							Transfer workers' comp and LTD costs from medical
2012	-0.243	0	0	0.0	1-Sided Adj	N/A	DSREED2013120 6150937470
							Remove labor costs from medical
2012	0	-970	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2013120 6152655720
							Transfer mental health costs from medical
2012	0	-5,568	0	0.0	1-Sided Adj	N/A	DSREED2013120 6153639733
							Transfer medical costs to correct workgroup
2012 Total	-0.243	-29,020	0	0.0			
2013	0	-1,007	0	0.0	CCTR Transf	To 2200-0005.005	DSREED2014022 3203945730
							Transfer mental health costs recorded to medical
2013	0	-22,628	0	0.0	CCTR Transf	To 2200-8959.001	DSREED2014022 3210333073
							Transfer workers comp and LTD costs to correct workgroup

Note: Totals may include rounding differences.

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	-1,485	0	0	0.0	1-Sided Adj	N/A	DSREED2014022 4161346150
Transfer medical costs to correct workgroup							
2013 Total	-1,485	-23,635	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.000

SoCalGas																				
Projected Medical Cost																				
For Years 2014-2016																				

ASSUMPTIONS

	Projected		
	2014	2015	2016
1. Total headcount based on number of employees as of April 2014 plus estimated increases or decreases indexed for changes in headcount.	8,378	8,787	9,100
2. Projected adjusted non-represented headcount is as follows:	3,027	3,187	3,343
3. Projected adjusted represented headcount is as follows:	5,338	5,587	5,744
4. Participation in type and level of coverage for 2014-2016 is calculated using actual enrollment as of April 1, 2014 (a1) for total headcount (including any changes).			
5. "Annual Employer Only Rates" (b) for 2014 and 2015 are actual			
6. Increase in medical premium "Annual Employer Only Rates" (b) for 2016 is based on the medical premium increases as provided by Towers Watson, a certified actuarial firm			7.80%
7. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2014 credit is projected based on credits taken through March 2014 and increases in 2015-2016 by half of projected medical rate inflation.			

Carrier / Type	Actual 04/01/14	(a1) % of 4/1/14 Total	(a1) * (1) Projected			Projected Total ER Premium			
			2014	2015	2016	2014	2015	2016	
									2014
Non Union									
Blue Cross	1,784	21.68%	1,948	2,051	2,151	\$ 21,006,478	\$ 21,655,418	\$ 24,462,066	
Kaiser	651	7.91%	711	748	785	7,065,702	7,120,390	8,051,501	
Total Non Union	2,435	29.60%	2,659	2,800	2,937	\$ 28,072,179	\$ 28,775,807	\$ 32,513,566	
Union									
Blue Cross	3,482	42.32%	3,407	3,566	3,666	\$ 36,499,888	\$ 40,217,085	\$ 44,572,306	
Kaiser	1,309	15.91%	1,281	1,341	1,378	12,891,953	12,915,094	14,313,706	
Total Union	4,791	58.24%	4,688	4,907	5,045	\$ 49,391,841	\$ 53,132,179	\$ 58,886,012	
Total Insured Participants	7,226	87.83%	7,347	7,706	7,981	\$ 77,464,020	\$ 81,907,986	\$ 91,399,579	
Waives	827	10.05%	838	878	909	\$ 788,615	\$ 827,232	\$ 856,950	
Employees Not Covered	174	2.11%	180	189	197	\$ -	\$ -	\$ -	
Retiree Shift						\$ (2,290,388)	\$ (2,400,326)	\$ (2,493,939)	
Grand Total	8,227	100.00%	8,365	8,774	9,087	\$ 75,962,247	\$ 80,334,892	\$ 89,762,590	

Southern California Gas Company
 Projected Medical Cost
 For Years 2014-2016

ASSUMPTIONS

	Projected		
	2014	2015	2016
1. Total headcount based on number of employees as of December 2013 plus estimated increases or decreases indexed for changes in headcount.	8,378	8,787	9,100
2. Projected adjusted non-represented headcount is as follows:	3,027	3,187	3,343
3. Projected adjusted represented headcount is as follows:	5,338	5,587	5,744
4. Participation in type and level of coverage for 2014-2016 is calculated using actual enrollment as of April 1, 2014 (a1) for total headcount (including any changes).			
5. "Annual Employer Only Rates" (b) for 2014 and 2015 are actual			
6. Increase in medical premium "Annual Employer Only Rates" (b) for 2016 is based on the medical premium increases as provided by Towers Watson, a certified actuarial firm			7.80%
6. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2014 credit is projected based on credits taken through March 2014 and increases in 2015-2016 by half of projected medical rate inflation.			

Carrier / Type	Plan Code	Coverage Type	Actual 04/01/14	(a) Participants			(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium			
				(a1) % of 4/1/14 Total	(a1) * (1) Projected		Actual	Projected	Actual	Projected			
					2014	2015				2016	2014	2015	2016
Non Union													
Blue Cross													
HMO	H011	EE only	365	13.17%	399	420	440	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 1,980,799	\$ 1,996,115	\$ 2,257,141
HMO	H011	EE + 1	358	12.91%	391	412	432	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 3,885,576	\$ 3,915,667	\$ 4,427,707
HMO	H011	EE + 2	647	23.34%	707	744	780	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 10,533,426	\$ 10,614,959	\$ 12,003,044
HMO-Part Time	H011	EE only	1	0.04%	1	1	1	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 5,427	\$ 5,469	\$ 6,184
HMO-Part Time	H011	EE + 1	-	0.00%	-	-	-	\$ 7,015.92	\$ 6,715.32	\$ 7,239.11	\$ -	\$ -	\$ -
HMO-Part Time	H011	EE + 2	1	0.04%	1	1	1	\$ 10,524.00	\$ 10,072.92	\$ 10,858.61	\$ 11,492	\$ 11,581	\$ 13,095
HMO-Scripps	H015	EE only	2	0.07%	2	2	2	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 10,854	\$ 10,938	\$ 12,368
HMO-Scripps	H015	EE + 1	3	0.11%	3	3	4	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 32,561	\$ 32,813	\$ 37,104
HMO-Scripps	H015	EE + 2	5	0.18%	5	6	6	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 81,402	\$ 82,032	\$ 92,759
Executive	E001	EE only	-	0.00%	-	-	-	\$ 8,426.04	\$ 8,426.04	\$ 9,083.27	\$ -	\$ -	\$ -
Executive	E001	EE + 1	-	0.00%	-	-	-	\$ 8,426.04	\$ 8,426.04	\$ 9,083.27	\$ -	\$ -	\$ -
Executive	E001	EE + 2	-	0.00%	-	-	-	\$ 8,426.04	\$ 8,426.04	\$ 9,083.27	\$ -	\$ -	\$ -
Point of Service	H012	EE only	34	1.23%	37	39	41	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 184,513	\$ 185,940	\$ 210,254
Point of Service	H012	EE + 1	23	0.83%	25	26	28	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 249,632	\$ 251,565	\$ 284,462
Point of Service	H012	EE + 2	9	0.32%	10	10	11	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 146,524	\$ 147,658	\$ 166,967
Point of Service-Part Time	H012	EE only	1	0.04%	1	1	1	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 5,427	\$ 5,469	\$ 6,184
Point of Service-Part Time	H012	EE + 1	-	0.00%	-	-	-	\$ 7,015.92	\$ 6,715.32	\$ 7,239.11	\$ -	\$ -	\$ -
Point of Service-Part Time	H012	EE + 2	-	0.00%	-	-	-	\$ 10,524.00	\$ 10,072.92	\$ 10,858.61	\$ -	\$ -	\$ -
Health Care Plus	H017	EE only	120	4.33%	131	138	145	\$ 4,776.52	\$ 5,207.54	\$ 5,613.73	\$ 625,910	\$ 718,460	\$ 812,411
Health Care Plus	H017	EE + 1	80	2.89%	87	92	96	\$ 9,612.54	\$ 10,474.70	\$ 11,291.73	\$ 839,745	\$ 963,431	\$ 1,089,415
Health Care Plus	H017	EE + 2	127	4.58%	139	146	153	\$ 14,383.22	\$ 15,676.42	\$ 16,899.18	\$ 1,994,707	\$ 2,288,967	\$ 2,588,288
Health Care Plus-Part Time	H017	EE only	1	0.04%	1	1	1	\$ 4,776.52	\$ 5,207.54	\$ 5,613.73	\$ 5,216	\$ 5,987	\$ 6,770
Health Care Plus-Part Time	H017	EE + 1	-	0.00%	-	-	-	\$ 7,015.92	\$ 6,715.32	\$ 7,239.11	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H017	EE + 2	-	0.00%	-	-	-	\$ 10,524.00	\$ 10,072.92	\$ 10,858.61	\$ -	\$ -	\$ -
Health Care Plus Contribution		EE only	121		132	139	146	\$ 500.00	\$ 500.00	\$ 500.00	\$ 66,065	\$ 69,558	\$ 72,962
Health Care Plus Contribution		EE + 1	80		87	92	96	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 87,359	\$ 91,977	\$ 96,479
Health Care Plus Contribution		EE + 2	127		139	146	153	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 138,683	\$ 146,013	\$ 153,161
Out-of-Area	H044	EE only	-	0.00%	-	-	-	\$ 6,164.16	\$ 5,355.00	\$ 5,772.69	\$ -	\$ -	\$ -

SCG/COMPENSATION, HEALTH & WELFARE/Exh No:SCG-21-WP/Witness: D. Robinson
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Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

			(a) Participants						(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium			
			Plan Code	Coverage Type	(a1)		(a1) * (1)			Actual		Projected	Projected		
Carrier / Type					Actual 04/01/14	% of 4/1/14 Total	2014	2015	2016	2014	2015	2016	2014	2015	2016
	Out-of-Area		H044	EE + 1	3	0.11%	3	3	4	\$ 12,328.08	\$ 10,710.00	\$ 11,545.38	\$ 40,386	\$ 36,940	\$ 41,771
	Out-of-Area		H044	EE + 2	4	0.14%	4	5	5	\$ 18,492.24	\$ 16,064.88	\$ 17,317.94	\$ 80,773	\$ 73,880	\$ 83,541
Total Blue Cross					1,784	64.36%	1,948	2,051	2,151				\$ 21,006,478	\$ 21,655,418	\$ 24,462,066
Kaiser															
	HMO		H018	EE only	241	8.69%	263	277	291	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 1,307,870	\$ 1,317,983	\$ 1,490,332
	HMO		H018	EE + 1	169	6.10%	185	194	204	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 1,834,252	\$ 1,848,458	\$ 2,090,175
	HMO		H018	EE + 2	241	8.69%	263	277	291	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 3,923,579	\$ 3,953,949	\$ 4,470,995
Total Kaiser					651	23.48%	711	748	785				\$ 7,065,702	\$ 7,120,390	\$ 8,051,501
Waives					250	9.02%	273	287	301	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 294,838	\$ 310,422	\$ 325,617
Employees Not Covered					87	3.14%	95	100	105						
Total Non Union					2,772		3,027	3,187	3,343				\$ 28,367,017	\$ 29,086,229	\$ 32,839,183
Union															
Blue Cross															
	HMO		H011	EE only	625	11.46%	612	640	658	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 3,039,431	\$ 3,044,864	\$ 3,374,601
	HMO		H011	EE + 1	505	9.26%	494	517	532	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 4,911,661	\$ 4,920,500	\$ 5,453,355
	HMO		H011	EE + 2	1,007	18.46%	985	1,031	1,060	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 14,691,274	\$ 14,717,654	\$ 16,311,470
	HMO-Part Time		H011	EE only	361	6.62%	353	370	380	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 1,755,575	\$ 1,758,713	\$ 1,949,169
	HMO-Part Time		H011	EE + 1	12	0.22%	12	12	13	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 58,357	\$ 58,461	\$ 64,792
	HMO-Part Time		H011	EE + 2	2	0.04%	2	2	2	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 9,726	\$ 9,744	\$ 10,799
	Point of Service		H012	EE only	288	5.28%	282	295	303	\$ 7,255.56	\$ 8,991.60	\$ 9,692.94	\$ 2,044,783	\$ 2,652,243	\$ 2,939,462
	Point of Service		H012	EE + 1	237	4.34%	232	243	250	\$ 14,510.76	\$ 17,983.32	\$ 19,386.02	\$ 3,365,289	\$ 4,365,180	\$ 4,837,897
	Point of Service		H012	EE + 2	262	4.80%	256	268	276	\$ 21,768.60	\$ 26,974.92	\$ 29,078.96	\$ 5,581,046	\$ 7,238,447	\$ 8,022,318
	Safety Net		H013	EE only	142	2.60%	139	145	150	\$ 4,139.52	\$ 6,129.12	\$ 6,607.19	\$ 575,204	\$ 891,395	\$ 987,927
	Safety Net		H013	EE + 1	11	0.20%	11	11	12	\$ 8,278.92	\$ 12,258.24	\$ 13,214.38	\$ 89,115	\$ 138,104	\$ 153,059
	Safety Net		H013	EE + 2	9	0.16%	9	9	9	\$ 12,418.44	\$ 18,387.36	\$ 19,821.57	\$ 109,369	\$ 169,491	\$ 187,845
	Out-of-Area		H014	EE only	5	0.09%	5	5	5	\$ 5,977.32	\$ 5,355.00	\$ 5,772.69	\$ 29,246	\$ 27,423	\$ 30,393
	Out-of-Area		H014	EE + 1	7	0.13%	7	7	7	\$ 11,954.52	\$ 10,710.00	\$ 11,545.38	\$ 81,887	\$ 76,784	\$ 85,099
	Out-of-Area		H014	EE + 2	9	0.16%	9	9	9	\$ 17,931.84	\$ 16,064.88	\$ 17,317.94	\$ 157,925	\$ 148,083	\$ 164,119
Total Blue Cross					3,482	63.83%	3,407	3,566	3,666				\$ 36,499,888	\$ 40,217,085	\$ 44,572,306
Kaiser															
	HMO		013M	EE only	487	8.93%	477	499	513	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 2,368,324	\$ 2,372,558	\$ 2,629,489
	HMO		013M	EE + 1	302	5.54%	296	309	318	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 2,937,270	\$ 2,942,556	\$ 3,261,214
	HMO		013M	EE + 2	520	9.53%	509	533	548	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 7,586,358	\$ 7,599,980	\$ 8,423,003
Total Kaiser					1,309	24.00%	1,281	1,341	1,378				\$ 12,891,953	\$ 12,915,094	\$ 14,313,706
Waives															
	Union-Part Time				264	4.84%	258	270	278	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 310,005	\$ 324,466	\$ 333,584
	Union-Full Time				313	5.74%	306	321	330	\$ 600.00	\$ 600.00	\$ 600.00	\$ 183,772	\$ 192,344	\$ 197,749
Total Waives					577	10.58%	565	591	608				\$ 493,777	\$ 516,810	\$ 531,333
Employees Not Covered					87	1.59%	85	89	92				\$ -	\$ -	\$ -
Total Union					5,455	100.00%	5,338	5,587	5,744				\$ 49,885,618	\$ 53,648,989	\$ 59,417,346
Retiree Shift													\$ (2,290,388)	\$ (2,400,326)	\$ (2,493,939)
Grand Total					8,227		8,365	8,774	9,087				\$ 75,962,247	\$ 80,334,892	\$ 89,762,590

Beginning of Workpaper
2PB000.001 - HEALTH BENEFITS - DENTAL

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

Activity Description:

SCG offers two dental plans to its employees and their eligible dependents: Delta Dental Plan and Safeguard Dental Plan.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated dental premiums and headcount, which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		3,661	3,694	3,739	3,928	3,633	0	0	0	
NSE		0	0	0	0	0	4,143	4,351	4,625	
Total		3,661	3,694	3,739	3,928	3,633	4,143	4,351	4,625	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	4,143	4,351	4,625	4,143	4,351	4,625
Total		0	0	0	4,143	4,351	4,625	4,143	4,351	4,625
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	4,143	4,143	0.0	1-Sided Adj
2014 Dental Projection						
2014 Total	0	0	4,143	4,143	0.0	
2015	0	0	4,351	4,351	0.0	1-Sided Adj
2015 Dental Projection						
2015 Total	0	0	4,351	4,351	0.0	
2016	0	0	4,625	4,625	0.0	1-Sided Adj
2016 Dental Projection						
2016 Total	0	0	4,625	4,625	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,305	3,418	3,596	3,860	3,633
NSE	0	0	0	0	0
Total	3,305	3,418	3,596	3,860	3,633
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,305	3,418	3,596	3,860	3,633
NSE	0	0	0	0	0
Total	3,305	3,418	3,596	3,860	3,633
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	357	276	143	68	0
NSE	0	0	0	0	0
Total	357	276	143	68	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	3,661	3,694	3,739	3,928	3,633
NSE	0	0	0	0	0
Total	3,661	3,694	3,739	3,928	3,633
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.001

SoCalGas														
Projected Dental Cost														
For Years 2014-2016														
ASSUMPTIONS														
									Projected					
									2014	2015	2016			
1. Total headcount based on number of employees as of December 2013 plus estimated increases or decreases based on planner input.									8,378	8,787	9,100			
2. Projected non-represented headcount is as follows:									3,027	3,187	3,343			
3. Projected represented headcount is as follows:									5,338	5,587	5,744			
4. Participation in type and level of coverage for 2014-2016 is calculated using actual enrollment as of April 1, 2014 (a1) for total headcount (including any changes).														
5. "Annual Employer Only Rates" (b) for 2014 and 2015 are actual														
6. Increases in dental premiums are based on increases in non-labor inflation as follows:									2.23%					
				(a) Participants					(b) Annual Employer Share of Premium			(a) x (b) = Total ER Premium		
				Actual	(a1)	(a1) * (1)			Actual			Projected		
				04/01/14	% of 4/1/14	2014	2015	2016	2014	2015	2016	2014	2015	2016
Carrier / Type	Plan Code	Coverage Level												
Non Union														
Delta														
Delta Dental	D001	EE only	718	25.90%	784	825	866	\$ 444.36	\$ 444.36	\$ 454.26	\$ 348,400	\$ 366,816	\$ 393,342	
Delta Dental	D001	EE + 1	714	25.76%	780	821	861	\$ 814.44	\$ 814.44	\$ 832.58	\$ 635,004	\$ 668,569	\$ 716,917	
Delta Dental	D001	EE + 2	887	32.00%	969	1,020	1,070	\$ 1,316.88	\$ 1,316.88	\$ 1,346.21	\$ 1,275,525	\$ 1,342,946	\$ 1,440,062	
Total Delta			2,319	83.66%	2,532	2,666	2,797				\$ 2,258,930	\$ 2,378,331	\$ 2,550,321	
Met Life Dental (Safeguard)														
Met Life Dental (Safeguard)	D010	EE only	65	2.34%	71	75	78	\$ 150.72	\$ 150.72	\$ 154.08	\$ 10,698	\$ 11,263	\$ 12,078	
Met Life Dental (Safeguard)	D010	EE + 1	55	1.98%	60	63	66	\$ 286.44	\$ 286.44	\$ 292.82	\$ 17,203	\$ 18,113	\$ 19,423	
Met Life Dental (Safeguard)	D010	EE + 2	85	3.07%	93	98	103	\$ 399.24	\$ 399.24	\$ 408.13	\$ 37,057	\$ 39,016	\$ 41,837	
Total Safeguard			205	7.40%	224	236	247				\$ 64,959	\$ 68,392	\$ 73,338	
Waived Coverage			146	5.27%	159	168	176	\$ 72.00	\$ 72.00	\$ 72.00	\$ 11,479	\$ 12,086	\$ 12,677	
Employees Not Covered			102	3.68%	111	117	123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Non Union			2,772	100.00%	3,027	3,187	3,343				\$ 2,335,367	\$ 2,458,809	\$ 2,636,336	
Union														
Delta														
Delta Dental	D005	EE only	1,189	21.80%	1,163	1,218	1,252	\$ 222.12	\$ 222.12	\$ 227.07	\$ 258,436	\$ 270,491	\$ 284,287	
Delta Dental	D005	EE + 1	1,098	20.13%	1,074	1,125	1,156	\$ 404.16	\$ 404.16	\$ 413.16	\$ 434,250	\$ 454,506	\$ 477,687	
Delta Dental	D005	EE + 2	1,357	24.88%	1,328	1,390	1,429	\$ 540.12	\$ 540.12	\$ 552.15	\$ 717,223	\$ 750,679	\$ 788,965	
Total Delta			3,644	66.80%	3,566	3,732	3,837				\$ 1,409,908	\$ 1,475,676	\$ 1,550,940	
Safeguard														
Safeguard Dental	D011	EE only	318	5.83%	311	326	335	\$ 222.12	\$ 222.12	\$ 227.07	\$ 69,119	\$ 72,343	\$ 76,033	
Safeguard Dental	D011	EE + 1	216	3.96%	211	221	227	\$ 404.16	\$ 404.16	\$ 413.16	\$ 85,426	\$ 89,411	\$ 93,971	
Safeguard Dental	D011	EE + 2	278	5.10%	272	285	293	\$ 540.12	\$ 540.12	\$ 552.15	\$ 146,933	\$ 153,787	\$ 161,630	
Safeguard Dental-Part Time	D011	EE only	334	6.12%	327	342	352	\$ 222.12	\$ 222.12	\$ 227.07	\$ 72,597	\$ 75,983	\$ 79,859	
Safeguard Dental-Part Time	D011	EE + 1	33	0.60%	32	34	35	\$ 222.12	\$ 222.12	\$ 227.07	\$ 7,173	\$ 7,507	\$ 7,890	
Safeguard Dental-Part Time	D011	EE + 2	18	0.33%	18	18	19	\$ 222.12	\$ 222.12	\$ 227.07	\$ 3,912	\$ 4,095	\$ 4,304	
Total Safeguard			1,197	21.94%	1,171	1,226	1,260				\$ 385,160	\$ 403,127	\$ 423,687	
Waives with credit														
Full Time			180	3.30%	176	184	190	\$ 72.00	\$ 72.00	\$ 72.00	\$ 12,682	\$ 13,274	\$ 13,647	
Employees Not Covered			434	7.96%	425	445	457				\$ -	\$ -	\$ -	
Total Union			5,455	100.00%	5,338	5,587	5,744				\$ 1,807,751	\$ 1,892,076	\$ 1,988,274	
Grand Total			8,227		8,365	8,774	9,087				\$ 4,143,118	\$ 4,350,885	\$ 4,624,610	

Beginning of Workpaper
2PB000.002 - HEALTH BENEFITS - VISION

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Activity Description:

SCG offers employees vision coverage under the Vision Service Plan (VSP), and for represented employees only, the Safeguard Premier Vision Plan. Employees enrolled in VSP may select any provider, but out-of-pocket costs are lower if the employee selects a provider within VSP's network.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated vision premiums and changes in employee headcount, which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		543	489	487	470	498	0	0	0	
NSE		0	0	0	0	0	517	558	590	
Total		543	489	487	470	498	517	558	590	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	517	558	590	517	558	590
Total		0	0	0	517	558	590	517	558	590
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	517	517	0.0	1-Sided Adj
2014 Vision Projection						
2014 Total	0	0	517	517	0.0	
2015	0	0	558	558	0.0	1-Sided Adj
2015 Vision Projection						
2015 Total	0	0	558	558	0.0	
2016	0	0	590	590	0.0	1-Sided Adj
2016 Vision Projection						
2016 Total	0	0	590	590	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	490	452	468	462	498
NSE	0	0	0	0	0
Total	490	452	468	462	498
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	490	452	468	462	498
NSE	0	0	0	0	0
Total	490	452	468	462	498
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	53	37	19	8	0
NSE	0	0	0	0	0
Total	53	37	19	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	543	489	487	470	498
NSE	0	0	0	0	0
Total	543	489	487	470	498
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.002

Southern California Gas Company
 Projected Vision Cost
 For Years 2014-2016

ASSUMPTIONS

	Projected		
	2014	2015	2016
1. Total headcount based on number of employees as of December 2013 plus estimated increases or decreases indexed for changes in headcount.	8,378	8,787	9,100
2. Projected non-represented headcount is as follows:	3,027	3,187	3,343
3. Projected represented headcount is as follows:	5,338	5,587	5,744
4. Participation in type and level of coverage for 2014-2016 is calculated using actual enrollment as of April 1, 2014 (a1) indexed for changes in headcount.			
5. "Annual Employer Only Rates" (b) for 2014 and 2015 are actual			
6. Increases in vision premiums are based on increases in non-labor inflation as follows:			2.23%

Carrier / Type	Plan Code	Coverage Level	(a) Participants			(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium				
			Actual 04/01/14	(a1)	(a1) * (1)		Actual		Projected	Projected			
				% of 4/1/14 Total	2014	2015	2016	2014		2015	2016	2014	2015
Non Union													
VSP													
VSP	001V	EE only	892	32.18%	974	1,026	1,076	\$ 74.64	\$ 77.64	\$ 79.37	\$ 72,704	\$ 79,623	\$ 85,381
VSP	001V	EE + 1	691	24.93%	755	794	833	\$ 74.64	\$ 77.64	\$ 79.37	\$ 56,321	\$ 61,681	\$ 66,142
VSP	001V	EE + 2	790	28.50%	863	908	953	\$ 74.64	\$ 77.64	\$ 79.37	\$ 64,390	\$ 70,518	\$ 75,618
Total VSP			2,373	85.61%	2,591	2,728	2,862				\$ 193,414	\$ 211,823	\$ 227,140
Waives													
Non Union	998		252	9.09%	275	290	304	\$ 24.00	\$ 24.00	\$ 24.00	\$ 6,604	\$ 6,953	\$ 7,294
Employees Not Covered													
			147	5.30%	161	169	177				\$ -	\$ -	\$ -
Total Non Union			2,772	100.00%	3,027	3,187	3,343				\$ 200,019	\$ 218,776	\$ 234,434
Union													
VSP													
VSP	002V	EE only	1,384	25.37%	1,354	1,417	1,457	\$ 70.68	\$ 72.84	\$ 74.46	\$ 95,723	\$ 103,250	\$ 108,516
VSP	002V	EE + 1	840	15.40%	822	860	885	\$ 70.68	\$ 72.84	\$ 74.46	\$ 58,098	\$ 62,666	\$ 65,862
VSP	002V	EE + 2	1,085	19.89%	1,062	1,111	1,142	\$ 70.68	\$ 72.84	\$ 74.46	\$ 75,043	\$ 80,944	\$ 85,072
Total VSP			3,309	60.66%	3,238	3,389	3,484				\$ 228,864	\$ 246,860	\$ 259,451
Met Life Vision (Safeguard)													
Met Life Vision (Safeguard)	005V	EE only	398	7.30%	389	408	419	\$ 61.20	\$ 61.20	\$ 62.56	\$ 23,835	\$ 24,947	\$ 26,219
Met Life Vision (Safeguard)	005V	EE + 1	309	5.66%	302	316	325	\$ 61.20	\$ 61.20	\$ 62.56	\$ 18,505	\$ 19,368	\$ 20,356
Met Life Vision (Safeguard)	005V	EE + 2	299	5.48%	293	306	315	\$ 61.20	\$ 61.20	\$ 62.56	\$ 17,906	\$ 18,742	\$ 19,697
Met Life Vision (Safeguard)-Part Time	005VPT	EE only	334	6.12%	327	342	352	\$ 61.20	\$ 61.20	\$ 62.56	\$ 20,002	\$ 20,935	\$ 22,003
Met Life Vision (Safeguard)-Part Time	005VPT	EE + 1	26	0.48%	25	27	27	\$ 61.20	\$ 61.20	\$ 62.56	\$ 1,557	\$ 1,630	\$ 1,713
Met Life Vision (Safeguard)-Part Time	005VPT	EE + 2	18	0.33%	18	18	19	\$ 61.20	\$ 61.20	\$ 62.56	\$ 1,078	\$ 1,128	\$ 1,186
Total Met Life Vision (Safeguard)			1,384	25.37%	1,354	1,417	1,457				\$ 82,884	\$ 86,750	\$ 91,175
Waives													
Union-Full Time	998		279	5.11%	273	286	294	\$ 18.00	\$ 18.00	\$ 18.00	\$ 4,914	\$ 5,144	\$ 5,288
Union-Part Time	997		-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Waives			279	5.11%	273	286	294				\$ 4,914	\$ 5,144	\$ 5,288
Employees Not Covered													
			483	8.85%	473	495	509				\$ -	\$ -	\$ -

Carrier / Type	Plan Code	Coverage Level	Actual 04/01/14	% of 4/1/14 Total	Projected			Actual			Projected		
					2014	2015	2016	2014	2015	2016	2014	2015	2016
Total Union			5,455	100.00%	5,338	5,587	5,744				\$ 316,662	\$ 338,754	\$ 355,913
Grand Total			8,227		8,365	8,774	9,087				\$ 516,681	\$ 557,530	\$ 590,348

Beginning of Workpaper
2PB000.003 - HEALTH BENEFITS - WELLNESS

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Activity Description:

Wellness programs promote healthy lifestyle changes and illness prevention, facilitate early detection and management of illness and disease, and help ensure that employees diagnosed with health conditions receive optimal and effective treatment.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as wellness costs are based on estimated program fees and changes in headcount, which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		380	316	294	272	358	0	0	0	
NSE		0	0	0	0	0	1,308	803	842	
Total		380	316	294	272	358	1,308	803	842	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,308	803	842	1,308	803	842
Total		0	0	0	1,308	803	842	1,308	803	842
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	1,308	1,308	0.0	1-Sided Adj
2014 Wellness Projection						
2014 Total	0	0	1,308	1,308	0.0	
2015	0	0	803	803	0.0	1-Sided Adj
2015 Wellness Projection						
2015 Total	0	0	803	803	0.0	
2016	0	0	842	842	0.0	1-Sided Adj
2016 Wellness Projection						
2016 Total	0	0	842	842	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	343	377	463	412	559
NSE	0	0	0	0	0
Total	343	377	463	412	559
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-85	-180	-145	-201
NSE	0	0	0	0	0
Total	0	-85	-180	-145	-201
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	343	292	283	267	358
NSE	0	0	0	0	0
Total	343	292	283	267	358
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	37	24	11	5	0
NSE	0	0	0	0	0
Total	37	24	11	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	380	316	294	272	358
NSE	0	0	0	0	0
Total	380	316	294	272	358
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	-85	-180	-145	-201
NSE	0	0	0	0	0
Total	0	-85	-180	-145	-201
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010	0	-85	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2013120 6143833347
Transfer Emergency Child Care costs from Wellness							
2010 Total	0	-85	0	0.0			
2011	0	-180	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2013120 6145734753
Transfer emergency child care costs from wellness							
2011 Total	0	-180	0	0.0			
2012	0	-145	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2013120 6152739327
Transfer emergency child care costs from wellness							
2012 Total	0	-145	0	0.0			
2013	0	-201	0	0.0	CCTR Transf	To 2200-0005.017	DSREED2014022 3204150167
Transfer Emergency Child Care costs recorded to Wellness							

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Category-Sub: 4. Wellness
Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2013 Total	0	-201	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.003

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company				
Wellness and Emergency Child Care Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Most costs below are projected for 2014 based on underlying assumptions for each item labeled below. Costs for 2015-2016 reflect increases for non labor inflation and projected changes in headcount.				
2. Non labor inflation for 2014-2016 are as follows:				
		2014	2015	2016
		2.75%	2.75%	2.23%
3. Emergency child care is estimated in increase as follows				
			5.00%	5.00%
4. Best Doctors fees are based on \$21/employee. Projected employees and percentage increase by year are as follows:				
		8,378	8,787	9,100
		2.22%	4.88%	3.56%
	Actual	Projected		
	2013	2014	2015	2016
Calendars (1 per employee)		\$ 15,000	\$ 16,145	\$ 17,080
Quarterly Wellness Newsletter		17,000	18,297	19,357
Health Fairs & Safety Stand Down Events (Org. Requests):		31,050	33,420	35,355
Wellness Presentations: approx. 34 @ \$300 = \$10,200				
Chair Massages: 34 @ \$400 = \$13,600				
Reflexology: 24 @ \$200 = \$4800				
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800				
Literature/Brochures (health fairs/safety stand downs, events, ee requests)		17,970	19,341	20,461
Online Wellness Lending Library: Videos/Books; Training materials		1,500	1,532	1,564
Fitness Subsidy Program	234,143	240,000	258,316	273,272
(incl. 24 Hr Fitness annual fee (\$1/ee); & YMCA mo.dues)				
incl. proposed 2010 Corp. Contract w/LA Fitness (approx.\$1/ee)				
Weight Watchers - Discount/Subsidy Program		70,000	75,342	79,704
Lunch N Learn Presentations (12x \$425)		5,100	5,208	5,317
Misc & Parking validations at GCT for Wellness presenters and vendors		1,500	1,568	1,639
Annual SCG Safety Congress x 4/yr (Presenters/workshops)		4,000	4,085	4,170
Incentive/Prizes/Giveaways/Misc. program expenses		25,000	26,908	28,466
Flu Shots		32,000	34,442	36,436
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)				
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings		68,880	74,137	78,429
One-time Health Risk Assessment (employee wellness baseline study)		-	50,000	50,000
Best Doctors		175,938	184,527	191,100
Fit Bit		603,263	-	-
Other	123,447			
Wellness Total	\$ 357,590	\$ 1,308,201	\$ 803,269	\$ 842,350
Emergency Child Care	\$ 201,245	\$ 175,000	\$ 183,750	\$ 192,938
SCG share of Back up & Emergency Childcare Program (starting 2010)				
Approx. SEU & SEG & SE total cost 2010 \$320K (nationwide coverage)				

Beginning of Workpaper
2PB000.004 - HEALTH BENEFITS - EMPLOYEE ASSISTANCE PROGRAM (EAP)

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 2PB000.004 - HEALTH BENEFITS - EMPLOYEE ASSISTANCE PROGRAM (EAP)

Activity Description:

EAP provides employees and their eligible dependents with cost-effective, confidential counseling and treatment services for various personal problems that may have a negative impact on job performance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are determined by estimated EAP premiums and changes in headcount, which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		797	796	721	758	782	0	0	0	
NSE		0	0	0	0	0	813	876	927	
Total		797	796	721	758	782	813	876	927	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 2PB000.004 - HEALTH BENEFITS - EMPLOYEE ASSISTANCE PROGRAM (EAP)

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	813	876	927	813	876	927
Total		0	0	0	813	876	927	813	876	927
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	813	813	0.0	1-Sided Adj
2014 EAP projection						
2014 Total	0	0	813	813	0.0	
2015	0	0	876	876	0.0	1-Sided Adj
2015 EAP Projection						
2015 Total	0	0	876	876	0.0	
2016	0	0	927	927	0.0	1-Sided Adj
2016 EAP Projection						
2016 Total	0	0	927	927	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 2PB000.004 - HEALTH BENEFITS - EMPLOYEE ASSISTANCE PROGRAM (EAP)

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	719	737	694	745	782
NSE	0	0	0	0	0
Total	719	737	694	745	782
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	719	737	694	745	782
NSE	0	0	0	0	0
Total	719	737	694	745	782
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	78	59	28	13	0
NSE	0	0	0	0	0
Total	78	59	28	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	797	796	721	758	782
NSE	0	0	0	0	0
Total	797	796	721	758	782
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 2PB000.004 - HEALTH BENEFITS - EMPLOYEE ASSISTANCE PROGRAM (EAP)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.004

Beginning of Workpaper
2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

Activity Description:

Under the Mental Health Parity and Addiction Equity Act, mental health and substance abuse services are available on an unlimited basis and charged at the same costs, similar to any other illness or condition that is covered through our medical plans.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on medical inflation and changes in headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,065	1,273	1,365	1,404	1,392	0	0	0	
NSE		0	0	0	0	0	1,503	1,720	1,916	
Total		1,065	1,273	1,365	1,404	1,392	1,503	1,720	1,916	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,503	1,720	1,916	1,503	1,720	1,916
Total		0	0	0	1,503	1,720	1,916	1,503	1,720	1,916
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	1,503	1,503	0.0	1-Sided Adj
2014 Mental Health Projection						
2014 Total	0	0	1,503	1,503	0.0	
2015	0	0	1,720	1,720	0.0	1-Sided Adj
2015 Mental Health Projection						
2015 Total	0	0	1,720	1,720	0.0	
2016	0	0	1,916	1,916	0.0	1-Sided Adj
2016 Mental Health Projection						
2016 Total	0	0	1,916	1,916	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	962	733	1,201	410	386
NSE	0	0	0	0	0
Total	962	733	1,201	410	386
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	444	111	970	1,007
NSE	0	0	0	0	0
Total	0	444	111	970	1,007
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	962	1,178	1,313	1,380	1,392
NSE	0	0	0	0	0
Total	962	1,178	1,313	1,380	1,392
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	104	95	52	24	0
NSE	0	0	0	0	0
Total	104	95	52	24	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	1,065	1,273	1,365	1,404	1,392
NSE	0	0	0	0	0
Total	1,065	1,273	1,365	1,404	1,392
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	444	111	970	1,007
NSE	0	0	0	0	0
Total	0	444	111	970	1,007
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010	0	444	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2013120 6143638820
Transfer mental health costs from medical							
2010 Total	0	444	0	0.0			
2011	0	111	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2013120 6145640473
Transfer mental health costs from medical							
2011 Total	0	111	0	0.0			
2012	0	970	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2013120 6152655720
Transfer mental health costs from medical							
2012 Total	0	970	0	0.0			
2013	0	1,007	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2014022 3203945730
Transfer mental health costs recorded to medical							

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Category-Sub: 6. Mental Health & Substance Abuse
Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2013 Total	0	1,007	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.005

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Workpaper: VARIOUS

Summary for Category: C. Welfare Benefits

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	1,908	0	0	0
NSE	0	1,953	2,100	2,226
Total	1,908	1,953	2,100	2,226
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.007 WELFARE BENEFITS - AD&D INSURANCE

Labor	0	0	0	0
Non-Labor	60	0	0	0
NSE	0	64	69	74
Total	60	64	69	74
FTE	0.0	0.0	0.0	0.0

2PB000.008 WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

Labor	0	0	0	0
Non-Labor	42	0	0	0
NSE	0	42	44	45
Total	42	42	44	45
FTE	0.0	0.0	0.0	0.0

2PB000.006 WELFARE BENEFITS - LIFE INSURANCE

Labor	0	0	0	0
Non-Labor	1,806	0	0	0
NSE	0	1,847	1,987	2,107
Total	1,806	1,847	1,987	2,107
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.007 - WELFARE BENEFITS - AD&D INSURANCE

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 2PB000.007 - WELFARE BENEFITS - AD&D INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		66	40	43	47	60	0	0	0	
NSE		0	0	0	0	0	64	69	74	
Total		66	40	43	47	60	64	69	74	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 2PB000.007 - WELFARE BENEFITS - AD&D INSURANCE

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	64	69	74	64	69	74
Total		0	0	0	64	69	74	64	69	74
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	64	64	0.0	1-Sided Adj
2014 AD&D Projection						
2014 Total	0	0	64	64	0.0	
2015	0	0	69	69	0.0	1-Sided Adj
2014 AD&D Projection						
2015 Total	0	0	69	69	0.0	
2016	0	0	74	74	0.0	1-Sided Adj
2014 AD&D Projection						
2016 Total	0	0	74	74	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 2PB000.007 - WELFARE BENEFITS - AD&D INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	60	37	41	47	60
NSE	0	0	0	0	0
Total	60	37	41	47	60
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	60	37	41	47	60
NSE	0	0	0	0	0
Total	60	37	41	47	60
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	6	3	2	1	0
NSE	0	0	0	0	0
Total	6	3	2	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	66	40	43	47	60
NSE	0	0	0	0	0
Total	66	40	43	47	60
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 2PB000.007 - WELFARE BENEFITS - AD&D INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.007

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company					
AD&D Forecast					
For Years 2014-2016					
ASSUMPTIONS					
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2014-2016 and premium rate in effect for 2014.					
2. Coverage amount for 2014 is actual based on April 2014 data and is indexed by labor inflation and changes in non-represented headcount.					
3. Labor Inflation is as follows:					
	2014	2015	2016		
		2.75%	2.58%		
4. Projected adjusted non-represented headcount and percentage increase/(decrease) are as follows:					
	2014	2015	2016		
Headcount	3,040	3,200	3,356		
Increase/(Decrease) to Prior Year	9.20%	5.29%	4.89%		
	Actual	Projected			
	2013	2014	2015	2016	
Amount of Coverage per 4/1/14 Analysis		\$ 303,113,100			
Premium per \$1,000 of coverage:		\$ 0.192	\$ 0.192	\$ 0.192	
Annual Premium	\$ 59,663	\$ 63,551	\$ 68,658	\$ 73,793	

Beginning of Workpaper
2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, accidental death and dismemberment insurance (AD&D), and BUSINESS TRAVEL INSURANCE.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in premiums and headcount, which cannot be modeled using the other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		53	26	0	0	42	0	0	0	
NSE		0	0	0	0	0	42	44	45	
Total		53	26	0	0	42	42	44	45	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	42	44	45	42	44	45
Total		0	0	0	42	44	45	42	44	45
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	42	42	0.0	1-Sided Adj
2014 Business Travel Insurance Projection						
2014 Total	0	0	42	42	0.0	
2015	0	0	44	44	0.0	1-Sided Adj
2015 Business Travel Insurance Projection						
2015 Total	0	0	44	44	0.0	
2016	0	0	45	45	0.0	1-Sided Adj
2016 Business Travel Insurance Projection						
2016 Total	0	0	45	45	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	47	24	0	0	0
NSE	0	0	0	0	0
Total	47	24	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	42
NSE	0	0	0	0	0
Total	0	0	0	0	42
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	47	24	0	0	42
NSE	0	0	0	0	0
Total	47	24	0	0	42
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	5	2	0	0	0
NSE	0	0	0	0	0
Total	5	2	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	53	26	0	0	42
NSE	0	0	0	0	0
Total	53	26	0	0	42
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	42
NSE	0	0	0	0	0
Total	0	0	0	0	42
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	42	0	0.0	1-Sided Adj	N/A	DSREED2014051 5204214187
Transfer business travel insurance costs to correct workgroup							
2013 Total	0	42	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.008

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Sempra Energy (Consolidated)				
Business Travel Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Business Travel Insurance projection calculated based on the 2013 premium indexed by non-labor inflation and allocating the cost to each business unit based on headcount.				
2. Non labor inflation for each year are as follows:				
		2014	2015	2016
		2.75%	2.75%	2.23%
	Actual	Projected		
	2013	2014	2015	2016
SoCalGas Premium Allocation	\$ 41,573	\$ 41,801	\$ 43,643	\$ 45,080
Calculation of Premium and Allocation				
Consolidated Premium	\$ 69,420	\$ 71,329	\$ 73,290	\$ 74,923
Headcount by Business Unit				
SoCalGas		8,378	8,787	9,100
SDG&E		4,770	4,821	4,876
Sempra		364	364	364
USGP		548	548	548
Global		51	51	51
LNG		130	130	130
SE International		55	55	55
Totals		14,296	14,756	15,124
Allocation by Business Unit				
SoCalGas	41,573	41,801	43,643	45,080
SDG&E	23,520	23,799	23,945	24,155
Sempra	1,824	1,816	1,808	1,803
Generation	1,378	2,734	2,722	2,715
Global	253	254	253	253
LNG	613	649	646	644
Pipelines & Storage	258	274	273	272
Totals	\$ 69,420	\$ 71,329	\$ 73,290	\$ 74,923

Beginning of Workpaper
2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include LIFE INSURANCE, accidental death and dismemberment insurance (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount which cannot be modeled using the other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		959	826	842	1,630	1,806	0	0	0	
NSE		0	0	0	0	0	1,847	1,987	2,107	
Total		959	826	842	1,630	1,806	1,847	1,987	2,107	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,847	1,987	2,107	1,847	1,987	2,107
Total		0	0	0	1,847	1,987	2,107	1,847	1,987	2,107
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	1,847	1,847	0.0	1-Sided Adj
2014 Life Insurance Projection						
2014 Total	0	0	1,847	1,847	0.0	
2015	0	0	1,987	1,987	0.0	1-Sided Adj
2015 Life Insurance Projection						
2015 Total	0	0	1,987	1,987	0.0	
2016	0	0	2,107	2,107	0.0	1-Sided Adj
2016 Life Insurance Projection						
2016 Total	0	0	2,107	2,107	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	866	764	810	1,602	1,806
NSE	0	0	0	0	0
Total	866	764	810	1,602	1,806
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	866	764	810	1,602	1,806
NSE	0	0	0	0	0
Total	866	764	810	1,602	1,806
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	93	62	32	28	0
NSE	0	0	0	0	0
Total	93	62	32	28	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	959	826	842	1,630	1,806
NSE	0	0	0	0	0
Total	959	826	842	1,630	1,806
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.006

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company					
Life Insurance Forecast					
For Years 2014-2016					
ASSUMPTIONS					
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2014-2016 and premium rate in effect for 2014.					
2. Coverage amount for 2014 is estimated based on coverage in effect as of April 1, 2014 and is indexed by changes in headcount.					
3. Labor Inflation is as follows:					
		2014	2015	2016	
			2.75%	2.58%	
4. Projected adjusted headcount and percentage increase/(decrease) are as follows:					
		2014	2015	2016	
	Headcount	8,378	8,787	9,100	
	Increase/(Decrease) to April 2014	1.66%	4.88%	3.56%	
	Increase/(Decrease) to April 2014-Union	-2.14%	4.66%	2.81%	
	Increase/(Decrease) to April 2014-Non Union	9.20%	5.29%	4.89%	
		Actual	Projected		
Type		2013	2014	2015	2016
Union			\$ 1,310,140	\$ 1,407,282	\$ 1,483,185
Non Union			536,818	579,955	623,327
Total		\$ 1,805,536	\$ 1,846,958	\$ 1,987,238	\$ 2,106,512
Union					
Amount of Coverage per April 2014 Payment			\$ 307,359,000		
Premium per \$1,000 of coverage:			\$ 4.356		
Non Union					
Amount of Coverage per April 2014 Payment			\$ 290,541,000		
Premium per \$1,000 of coverage:			\$ 1.6920		

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Retirement Plans
Workpaper: VARIOUS

Summary for Category: D. Retirement Plans

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	18,441	0	0	0
NSE	0	21,921	19,258	20,331
Total	18,441	21,921	19,258	20,331
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.014 RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	16,248	0	0	0
NSE	0	16,806	18,098	19,245
Total	16,248	16,806	18,098	19,245
FTE	0.0	0.0	0.0	0.0

2PB000.023 RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	199	0	0	0
NSE	0	205	210	216
Total	199	205	210	216
FTE	0.0	0.0	0.0	0.0

2PB000.012 RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Labor	0	0	0	0
Non-Labor	1,994	0	0	0
NSE	0	4,910	950	870
Total	1,994	4,910	950	870
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Activity Description:

The SCG Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SCG encourages participation in the plan by providing a company matching contribution equal to 50 percent of employee contributions, up to 6 percent of eligible pay.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as estimates based on projected employee participation, changes in salaries and headcount, and ICP assumptions, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		13,790	13,937	14,389	15,052	16,248	0	0	0	
NSE		0	0	0	0	0	16,806	18,098	19,245	
Total		13,790	13,937	14,389	15,052	16,248	16,806	18,098	19,245	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	16,806	18,098	19,245	16,806	18,098	19,245
Total		0	0	0	16,806	18,098	19,245	16,806	18,098	19,245
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	16,806	16,806	0.0	1-Sided Adj
2014 Retirement Savings Plan Projection						
2014 Total	0	0	16,806	16,806	0.0	
2015	0	0	18,098	18,098	0.0	1-Sided Adj
2015 Retirement Savings Plan Projection						
2015 Total	0	0	18,098	18,098	0.0	
2016	0	0	19,245	19,245	0.0	1-Sided Adj
2016 Retirement Savings Plan Projection						
2016 Total	0	0	19,245	19,245	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	12,447	13,452	13,838	14,473	16,693
NSE	0	0	0	0	0
Total	12,447	13,452	13,838	14,473	16,693
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-556	0	318	-445
NSE	0	0	0	0	0
Total	0	-556	0	318	-445
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	12,447	12,896	13,838	14,791	16,248
NSE	0	0	0	0	0
Total	12,447	12,896	13,838	14,791	16,248
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	1,343	1,041	551	260	0
NSE	0	0	0	0	0
Total	1,343	1,041	551	260	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	13,790	13,937	14,389	15,052	16,248
NSE	0	0	0	0	0
Total	13,790	13,937	14,389	15,052	16,248
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	-556	0	318	-445
NSE	0	0	0	0	0
Total	0	-556	0	318	-445
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010	0	-556	0	0.0	1-Sided Adj	N/A	DSREED2013120 6144408877
Transfer Retirement Savings Plan costs to correct workgroup							
2010 Total	0	-556	0	0.0			
2011 Total	0	0	0	0.0			
2012	0	318	0	0.0	1-Sided Adj	N/A	DSREED2013120 6152909563
Add retirement savings plan costs to correct workgroup							
2012 Total	0	318	0	0.0			
2013	0	-445	0	0.0	1-Sided Adj	N/A	DSREED2014022 3205830313
Transfer RSP costs to correct workgroup							
2013 Total	0	-445	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.014

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company				
Retirement Savings Plan (RSP) Projection				
For Years 2014-2016				
ASSUMPTIONS				
Overall Summary				
RSP projection is the sum of three costs, the company match on employee contributions for bi-weekly payrolls, company match for ICP payment, and incentive contributions.				
Assumptions for Company Match for Bi-Weekly Payrolls				
1. Company match on employee contributions based on 2013 expense indexed for inflation and changes in total headcount				
2. Projected total headcount and percentage change are as follows:				
	2014	2015	2016	
Total Headcount	8,378	8,787	9,100	
Increase/(Decrease) to Prior Year-Total	2.22%	4.88%	3.56%	
3. Labor Inflation for 2014-2016 are as follows:				
	2.75%	2.75%	2.58%	
Assumptions for Company Match for ICP				
1. ICP company match based on ICP assuming a target payout indexed by labor inflation and changes in non-represented headcount.				
2. Projected non-represented headcount and percentage change are as follows:				
	2014	2015	2016	
Non Represented Headcount	3,027	3,187	3,343	
Increase/(Decrease) to Prior Year	11.25%	5.29%	4.89%	
Assumptions for Incentive Contribution				
1. Incentive contribution calculated on estimated incentive contribution at target indexed for inflation and changes in non-represented headcount.				
	Actual	Projected		
	2013	2014	2015	2016
Type of Cost				
Company Match on Employee Contributions	\$ 13,689,754	\$ 14,370,216	\$ 15,466,927	\$ 16,417,458
ICP Company Match at Target	915,265	1,043,364	1,127,207	1,211,503
Incentive Contribution at Target	1,221,070	1,391,969	1,503,824	1,616,286
Total RSP Expense	\$ 15,826,089	\$ 16,805,549	\$ 18,097,958	\$ 19,245,247

Beginning of Workpaper

2PB000.023 - RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.023 - RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN

Activity Description:

This is nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as proejcted costs are based on changes in salaries and headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		149	161	189	138	199	0	0	0	
NSE		0	0	0	0	0	205	210	216	
Total		149	161	189	138	199	205	210	216	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.023 - RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	205	210	216	205	210	216
Total		0	0	0	205	210	216	205	210	216
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	205	205	0.0	1-Sided Adj
2014 Non Qualified Savings Plan Projection						
2014 Total	0	0	205	205	0.0	
2015	0	0	210	210	0.0	1-Sided Adj
2015 Non Qualified Savings Plan Projection						
2015 Total	0	0	210	210	0.0	
2016	0	0	216	216	0.0	1-Sided Adj
2016 Non Qualified Savings Plan Projection						
2016 Total	0	0	216	216	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.023 - RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
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
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	135	149	181	135	199
NSE	0	0	0	0	0
Total	135	149	181	135	199
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	135	149	181	135	199
NSE	0	0	0	0	0
Total	135	149	181	135	199
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	15	12	7	2	0
NSE	0	0	0	0	0
Total	15	12	7	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	149	161	189	138	199
NSE	0	0	0	0	0
Total	149	161	189	138	199
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.023 - RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	135	149	181	135	199
NSE	0	0	0	0	0
Total	135	149	181	135	199
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	135	0	0.0	1-Sided Adj	N/A	DSREED2014042 2153645027
Transfer costs to correct workgroup							
2009 Total	0	135	0	0.0			
2010	0	149	0	0.0	1-Sided Adj	N/A	DSREED2014042 2153953700
Transfer costs to correct workgroup							
2010 Total	0	149	0	0.0			
2011	0	181	0	0.0	1-Sided Adj	N/A	DSREED2014042 2154135783
Transfer costs to correct workgroup							
2011 Total	0	181	0	0.0			
2012	0	135	0	0.0	1-Sided Adj	N/A	DSREED2014042 2154314730
Transfer costs to correct workgroup							
2012 Total	0	135	0	0.0			

Note: Totals may include rounding differences.

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.023 - RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	0	199	0	0.0	1-Sided Adj	N/A	DSREED2014042 2154456243
Transfer costs to correct workgroup							
2013 Total	0	199	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.023

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

SoCalGas					
Nonqualified Savings Plan Projection					
For Years 2014-2016					
ASSUMPTIONS					
1. Projected cost is based on 2013 expenditures and increases by labor inflation.					
2. Labor inflation rates for 2014-2016 are as follows					
		2014	2015	2016	
		2.75%	2.75%	2.58%	
	Actual	Projected			
	2013	2014	2015	2016	
Total Cost	\$ 199,163	\$ 204,640	\$ 210,268	\$ 215,700	

Beginning of Workpaper
2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Activity Description:

This workpaper consists of the non-qualified pension plan and non-qualified retirement savings plan (will be broken out in separate workpapers in next version). The nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits. SCG offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. The Cash Balance Restoration Plan restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen for non-qualified savings plan as proejcted costs are based on changes in salaries and headcount, which cannot be modeled using other methods. Zero Based method chosen for non-qualified pension plan as projected costs are estimated by actuary, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		3,606	2,208	3,095	2,707	1,994	0	0	0	
NSE		0	0	0	0	0	4,910	950	870	
Total		3,606	2,208	3,095	2,707	1,994	4,910	950	870	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	4,910	950	870	4,910	950	870
Total		0	0	0	4,910	950	870	4,910	950	870
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	4,910	4,910	0.0	1-Sided Adj
2014 Non-Qualified Pension Projection						
2014 Total	0	0	4,910	4,910	0.0	
2015	0	0	950	950	0.0	1-Sided Adj
2015 Non-Qualified Pension Projection						
2015 Total	0	0	950	950	0.0	
2016	0	0	870	870	0.0	1-Sided Adj
2016 Non-Qualified Pension Projection						
2016 Total	0	0	870	870	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,469	1,829	2,966	2,660	1,994
NSE	0	0	0	0	0
Total	3,469	1,829	2,966	2,660	1,994
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-214	214	11	0	0
NSE	0	0	0	0	0
Total	-214	214	11	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,255	2,043	2,976	2,660	1,994
NSE	0	0	0	0	0
Total	3,255	2,043	2,976	2,660	1,994
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	351	165	119	47	0
NSE	0	0	0	0	0
Total	351	165	119	47	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	3,606	2,208	3,095	2,707	1,994
NSE	0	0	0	0	0
Total	3,606	2,208	3,095	2,707	1,994
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-214	214	11	0	0
NSE	0	0	0	0	0
Total	-214	214	11	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-214	0	0.0	1-Sided Adj	N/A	DSREED2013120 6135535193
Transfer non-qualified savings plan costs to correct workgroup							
2009 Total	0	-214	0	0.0			
2010	0	214	0	0.0	1-Sided Adj	N/A	DSREED2013120 6144336087
Transfer costs to correct workgroup							
2010 Total	0	214	0	0.0			
2011	0	11	0	0.0	1-Sided Adj	N/A	DSREED2013120 6145825747
Transfer non qualified pension costs to correct workgroup							
2011 Total	0	11	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.012

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Southern California Gas Company					
Supplemental Pension Projection					
For Years 2014-2016					
ASSUMPTIONS					
1. Supplemental pension projection based on projected retirements and distributions estimated by Towers Watson, a global actuarial services firm.					
	Actual		Projected		
	2013		2014	2015	2016
Net Periodic Cost	\$ 1,993,888		\$ 1,380,000	\$ 950,000	\$ 870,000
Settlement	\$ -		\$ 3,530,000		

Sempra Energy
5-Year Forecast of Projected ASC Accounting Costs and Contributions
for Sempra Retirement Plans
(\$ in millions)

SCG/COMPENSATION, HEALTH & WELFARE/EXH No. 21-WP/Witness: D. Robinson
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	SDG&E Non-Qualified Plan					SCG Non-Qualified Plan				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
Estimated ASC Cost										
Service Cost	0.99	0.97	1.01	1.06	1.10	0.25	0.26	0.28	0.29	0.30
Interest Cost	1.58	1.73	1.63	1.59	1.57	0.73	0.51	0.42	0.36	0.28
Expected Return on Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortizations										
Prior Service Cost	(0.15)	(0.15)	(0.15)	(0.15)	(0.11)	(0.13)	(0.13)	(0.13)	(0.13)	(0.09)
Unamortized Loss / (Gain)	0.96	0.92	0.87	0.81	0.75	0.53	0.31	0.30	0.29	0.27
Settlements	2.02	0.00	0.00	0.00	0.00	3.53	0.00	0.00	0.00	0.00
Total	5.40	3.47	3.36	3.31	3.31	4.91	0.95	0.87	0.81	0.76
Contributions	6.78	6.05	3.85	3.12	3.47	13.24	3.16	2.33	2.08	3.09
Contribution Rate	4.55%	4.55%	4.55%	4.55%	4.55%	4.25%	4.25%	4.25%	4.25%	4.25%

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Workpaper: VARIOUS

Summary for Category: E. Other Benefit Programs

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	4,224	0	0	0
NSE	0	4,585	4,619	4,820
Total	4,224	4,585	4,619	4,820
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.015 OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

Labor	0	0	0	0
Non-Labor	1,345	0	0	0
NSE	0	1,614	1,465	1,498
Total	1,345	1,614	1,465	1,498
FTE	0.0	0.0	0.0	0.0

2PB000.016 OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

Labor	0	0	0	0
Non-Labor	1,004	0	0	0
NSE	0	1,083	1,166	1,233
Total	1,004	1,083	1,166	1,233
FTE	0.0	0.0	0.0	0.0

2PB000.017 OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Labor	0	0	0	0
Non-Labor	201	0	0	0
NSE	0	175	184	193
Total	201	175	184	193
FTE	0.0	0.0	0.0	0.0

2PB000.019 OTHER BENEFIT PROGRAMS - MASS TRANSIT INCENTIVE

Labor	0	0	0	0
Non-Labor	803	0	0	0
NSE	0	841	876	902
Total	803	841	876	902
FTE	0.0	0.0	0.0	0.0

2PB000.020 OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

Labor	0	0	0	0
Non-Labor	208	0	0	0
NSE	0	214	220	224
Total	208	214	220	224
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Workpaper: VARIOUS

In 2013\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2013	2014	2015	2016

2PB000.021 OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

Labor	0	0	0	0
Non-Labor	233	0	0	0
NSE	<u>0</u>	<u>193</u>	<u>208</u>	<u>241</u>
Total	233	193	208	241
FTE	0.0	0.0	0.0	0.0

2PB000.022 OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

Labor	0	0	0	0
Non-Labor	430	0	0	0
NSE	<u>0</u>	<u>465</u>	<u>500</u>	<u>529</u>
Total	430	465	500	529
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

Activity Description:

Benefit administration and service fees include fees for legally required audits, third-party administrator and record-keeper fees, actuarial and other professional services and the cost of benefit communication materials.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based primarily on expected actuary and audit fees, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,658	829	1,497	1,407	1,345	0	0	0	
NSE		0	0	0	0	0	1,614	1,465	1,498	
Total		1,658	829	1,497	1,407	1,345	1,614	1,465	1,498	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,614	1,465	1,498	1,614	1,465	1,498
Total		0	0	0	1,614	1,465	1,498	1,614	1,465	1,498
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	1,614	1,614	0.0	1-Sided Adj
2014 Benefit Admin Fees & Services Projection						
2014 Total	0	0	1,614	1,614	0.0	
2015	0	0	1,465	1,465	0.0	1-Sided Adj
2015 Benefit Admin Fees & Services Projection						
2015 Total	0	0	1,465	1,465	0.0	
2016	0	0	1,498	1,498	0.0	1-Sided Adj
2016 Benefit Admin Fees & Services Projection						
2016 Total	0	0	1,498	1,498	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,497	1,498	1,493	1,437	1,345
NSE	0	0	0	0	0
Total	1,497	1,498	1,493	1,437	1,345
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-730	-54	-54	0
NSE	0	0	0	0	0
Total	0	-730	-54	-54	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,497	767	1,439	1,383	1,345
NSE	0	0	0	0	0
Total	1,497	767	1,439	1,383	1,345
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	162	62	57	24	0
NSE	0	0	0	0	0
Total	162	62	57	24	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	1,658	829	1,497	1,407	1,345
NSE	0	0	0	0	0
Total	1,658	829	1,497	1,407	1,345
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	-730	-54	-54	0
NSE	0	0	0	0	0
Total	0	-730	-54	-54	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010	0	-730	0	0.0	1-Sided Adj	N/A	DSREED2013120 6144453120
Transfer Benefit Fees and Services costs to correct workgroup							
2010 Total	0	-730	0	0.0			
2011	0	-54	0	0.0	1-Sided Adj	N/A	DSREED2013120 6145859743
Transfer Benefit Admin Fees and Services costs to correct workgroup							
2011 Total	0	-54	0	0.0			
2012	0	-54	0	0.0	1-Sided Adj	N/A	DSREED2013120 6152942733
Add Benefit Admin Fees and Services costs to correct workgroup							
2012 Total	0	-54	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.015

Beginning of Workpaper
2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

Activity Description:

The Professional Development Assistance Program (PDAP) provides reimbursement of tuition for degree and certificate programs that maintain or enhance the skills necessary to perform current or prospective jobs within the company.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as estimated costs based on projected employee participation and changes in headcount, which cannot be modeled using other methods

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		800	829	836	754	1,004	0	0	0	
NSE		0	0	0	0	0	1,083	1,166	1,233	
Total		800	829	836	754	1,004	1,083	1,166	1,233	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,083	1,166	1,233	1,083	1,166	1,233
Total		0	0	0	1,083	1,166	1,233	1,083	1,166	1,233
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	1,083	1,083	0.0	1-Sided Adj
2014 Educational Assistance Projection						
2014 Total	0	0	1,083	1,083	0.0	
2015	0	0	1,166	1,166	0.0	1-Sided Adj
2015 Educational Assistance Projection						
2015 Total	0	0	1,166	1,166	0.0	
2016	0	0	1,233	1,233	0.0	1-Sided Adj
2016 Educational Assistance Projection						
2016 Total	0	0	1,233	1,233	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	722	767	804	741	1,004
NSE	0	0	0	0	0
Total	722	767	804	741	1,004
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	722	767	804	741	1,004
NSE	0	0	0	0	0
Total	722	767	804	741	1,004
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	78	62	32	13	0
NSE	0	0	0	0	0
Total	78	62	32	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	800	829	836	754	1,004
NSE	0	0	0	0	0
Total	800	829	836	754	1,004
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.016

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company				
Educational Assistance Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Future participation based on rate of participation in 2013				
2. Headcount changes are as follows:				
	2014	2015	2016	
	2.22%	4.88%	3.56%	
2. Cost per participant based on 2013 cost indexed for inflation				
3. Non-labor inflation factors are as follows:				
	2014	2015	2016	
	2.75%	2.75%	2.23%	
	Actual	Projected		
Year	2013	2014	2015	2016
Employees	8,196	8,378	8,787	9,100
Participants	325	333	349	361
Estimated Cost per Participant	3,165	\$ 3,252	\$ 3,341	\$ 3,416
Cost for Year	\$ 1,028,552	\$ 1,082,852	\$ 1,166,090	\$ 1,233,054

Beginning of Workpaper
2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Activity Description:

The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable. This program reduces unplanned absences and work time lost due to breakdowns in childcare arrangements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based Method chosen as projected costs based on contracted amounts, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		90	92	187	148	201	0	0	0	
NSE		0	0	0	0	0	175	184	193	
Total		90	92	187	148	201	175	184	193	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	175	184	193	175	184	193
Total		0	0	0	175	184	193	175	184	193
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	175	175	0.0	1-Sided Adj
2014 Emergency Childcare Projection						
2014 Total	0	0	175	175	0.0	
2015	0	0	184	184	0.0	1-Sided Adj
2015 Emergency Childcare Projection						
2015 Total	0	0	184	184	0.0	
2016	0	0	193	193	0.0	1-Sided Adj
2016 Emergency Childcare Projection						
2016 Total	0	0	193	193	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	81	0	0	0	0
NSE	0	0	0	0	0
Total	81	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	85	180	145	201
NSE	0	0	0	0	0
Total	0	85	180	145	201
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	81	85	180	145	201
NSE	0	0	0	0	0
Total	81	85	180	145	201
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	9	7	7	3	0
NSE	0	0	0	0	0
Total	9	7	7	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	90	92	187	148	201
NSE	0	0	0	0	0
Total	90	92	187	148	201
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	85	180	145	201
NSE	0	0	0	0	0
Total	0	85	180	145	201
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010	0	85	0	0.0	CCTR Transf	From 2200-0005.003	DSREED2013120 6143833347
Transfer Emergency Child Care costs from Wellness							
2010 Total	0	85	0	0.0			
2011	0	180	0	0.0	CCTR Transf	From 2200-0005.003	DSREED2013120 6145734753
Transfer emergency child care costs from wellness							
2011 Total	0	180	0	0.0			
2012	0	145	0	0.0	CCTR Transf	From 2200-0005.003	DSREED2013120 6152739327
Transfer emergency child care costs from wellness							
2012 Total	0	145	0	0.0			
2013	0	201	0	0.0	CCTR Transf	From 2200-0005.003	DSREED2014022 3204150167
Transfer Emergency Child Care costs recorded to Wellness							

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care
Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013 Total	0	201	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.017

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company				
Wellness and Emergency Child Care Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Most costs below are projected for 2014 based on underlying assumptions for each item labeled below. Costs for 2015-2016 reflect increases for non labor inflation and projected changes in headcount.				
2. Non labor inflation for 2014-2016 are as follows:				
		2014	2015	2016
		2.75%	2.75%	2.23%
3. Emergency child care is estimated in increase as follows				
			5.00%	5.00%
4. Best Doctors fees are based on \$21/employee. Projected employees and percentage increase by year are as follows:				
		8,378	8,787	9,100
		2.22%	4.88%	3.56%
	Actual	Projected		
	2013	2014	2015	2016
Calendars (1 per employee)		\$ 15,000	\$ 16,145	\$ 17,080
Quarterly Wellness Newsletter		17,000	18,297	19,357
Health Fairs & Safety Stand Down Events (Org. Requests):		31,050	33,420	35,355
Wellness Presentations: approx. 34 @ \$300 = \$10,200				
Chair Massages: 34 @ \$400 = \$13,600				
Reflexology: 24 @ \$200 = \$4800				
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800				
Literature/Brochures (health fairs/safety stand downs, events, ee requests)		17,970	19,341	20,461
Online Wellness Lending Library: Videos/Books; Training materials		1,500	1,532	1,564
Fitness Subsidy Program	234,143	240,000	258,316	273,272
(incl. 24 Hr Fitness annual fee (\$1/ee); & YMCA mo.dues)				
incl. proposed 2010 Corp. Contract w/LA Fitness (approx.\$1/ee)				
Weight Watchers - Discount/Subsidy Program		70,000	75,342	79,704
Lunch N Learn Presentations (12x \$425)		5,100	5,208	5,317
Misc & Parking validations at GCT for Wellness presenters and vendors		1,500	1,568	1,639
Annual SCG Safety Congress x 4/yr (Presenters/workshops)		4,000	4,085	4,170
Incentive/Prizes/Giveaways/Misc. program expenses		25,000	26,908	28,466
Flu Shots		32,000	34,442	36,436
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)				
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings		68,880	74,137	78,429
One-time Health Risk Assessment (employee wellness baseline study)		-	50,000	50,000
Best Doctors		175,938	184,527	191,100
Fit Bit		603,263	-	-
Other	123,447			
Wellness Total	\$ 357,590	\$ 1,308,201	\$ 803,269	\$ 842,350
Emergency Child Care	\$ 201,245	\$ 175,000	\$ 183,750	\$ 192,938
SCG share of Back up & Emergency Childcare Program (starting 2010)				
Approx. SEU & SEG & SE total cost 2010 \$320K (nationwide coverage)				

Beginning of Workpaper
2PB000.019 - OTHER BENEFIT PROGRAMS - MASS TRANSIT INCENTIVE

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.019 - OTHER BENEFIT PROGRAMS - MASS TRANSIT INCENTIVE

Activity Description:

Forecast Explanations:

Labor - Zero-Based

Non-Labor - Zero-Based

NSE - Zero-Based

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		971	985	1,238	1,330	803	0	0	0	
NSE		0	0	0	0	0	841	876	902	
Total		971	985	1,238	1,330	803	841	876	902	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.019 - OTHER BENEFIT PROGRAMS - MASS TRANSIT INCENTIVE

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	841	876	902	841	876	902
Total		0	0	0	841	876	902	841	876	902
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	841	841	0.0	1-Sided Adj
2014 Mass Transit Incentive Projection						
2014 Total	0	0	841	841	0.0	
2015	0	0	876	876	0.0	1-Sided Adj
2015 Mass Transit Incentive Projection						
2015 Total	0	0	876	876	0.0	
2016	0	0	902	902	0.0	1-Sided Adj
2016 Mass Transit Incentive Projection						
2016 Total	0	0	902	902	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.019 - OTHER BENEFIT PROGRAMS - MASS TRANSIT INCENTIVE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	-89	-103	-101	-135	-82
NSE	0	0	0	0	0
Total	-89	-103	-101	-135	-82
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	966	1,014	1,291	1,442	885
NSE	0	0	0	0	0
Total	966	1,014	1,291	1,442	885
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	877	911	1,190	1,307	803
NSE	0	0	0	0	0
Total	877	911	1,190	1,307	803
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	95	74	47	23	0
NSE	0	0	0	0	0
Total	95	74	47	23	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	971	985	1,238	1,330	803
NSE	0	0	0	0	0
Total	971	985	1,238	1,330	803
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.019 - OTHER BENEFIT PROGRAMS - MASS TRANSIT INCENTIVE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	966	1,014	1,291	1,442	885
NSE	0	0	0	0	0
Total	966	1,014	1,291	1,442	885
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	0	0	0.0	1-Sided Adj	N/A	DSREED2013120 6140730803
Transfer mass transit costs to correct workgroup							
2009	0	392	0	0.0	1-Sided Adj	N/A	DSREED2013120 6140825960
Transfer mass transit costs to correct workgroup							
2009	0	351	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022 0144432203
Transfer 2009 parking deductions for SCG employees at Gas Company Tower							
2009	0	222	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121704 00827
Transfer Mass Transit Allowances from CC 2200-0734 to CC 2200-0005 where employeee benefits are defended.							
2009 Total	0	966	0	0.0			
2010	0	390	0	0.0	1-Sided Adj	N/A	DSREED2013120 6144528327
Transfer Mass Transit costs to correct workgroup							
2010	0	456	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022 0144706540
Transfer 2010 SCG employee parking deductions for Gas Company Tower							
2010	0	168	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121707 41690
Transfer Mass Transit Allowances from CC 2200-0734 to CC 2200-0005 where employeee benefits are defended.							

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.019 - OTHER BENEFIT PROGRAMS - MASS TRANSIT INCENTIVE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010 Total	0	1,014	0	0.0			
2011	0	522	0	0.0	1-Sided Adj	N/A	DSREED2013120 6145932230
							Transfer mass transit costs to correct workgroup
2011	0	522	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022 0144924763
							Transfer 2011 SCG employee parking deductions for Gas Company Tower
2011	0	247	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121709 38683
							Transfer Mass Transit Allowances from CC 2200-0734 to CC 2200-0005 where employee benefits are defunded.
2011 Total	0	1,291	0	0.0			
2012	0	641	0	0.0	1-Sided Adj	N/A	DSREED2013120 6153158500
							Transfer mass transit subsidy costs to correct workgroup
2012	0	640	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022 0145010523
							Transfer 2012 SCG employee parking deductions for Gas Company Tower
2012	0	161	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121711 17183
							Transfer Mass Transit Allowances from CC 2200-0734 to CC 2200-0005 where employee benefits are defunded.
2012 Total	0	1,442	0	0.0			
2013	0	751	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022 0145122240
							Transfer 2013 SCG employee parking deductions for Gas Company Tower
2013	0	134	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121712 42060
							Transfer Mass Transit Allowances from CC 2200-0734 to CC 2200-0005 where employee benefits are defunded.
2013 Total	0	885	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.019

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company					
Transportation Subsidy Forecast					
For Years 2014-2016					
Assumptions					
1. Transportation subsidy costs projected based on utilization as of March 2014 based on current subsidies and indexed for changes in headcount.					
2. Mass Transit Allowance projected based on 2013 cost.					
3. Primary assumptions for projection are as follows:					
# Participants as of 3/1/14			1,049		
Average Monthly Cost/Participant			\$ 55.30		
Annualized Average Cost			\$ 663.60		
Headcount as of 3/31/14			8,241		
	Actual		Projected		
Year	2013		2014	2015	2016
Total Employees			8,378	8,787	9,100
Estimated Participants			1,066	1,119	1,158
Subsidy Cost	\$ 670,002		\$ 707,398	\$ 742,568	\$ 768,449
Mass Transit Allowance	133,845		133,845	133,845	133,845
Total Forecast	\$ 803,847		\$ 841,243	\$ 876,413	\$ 902,294

Beginning of Workpaper
2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

Activity Description:

Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success .

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated costs, which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		152	213	182	166	208	0	0	0	
NSE		0	0	0	0	0	214	220	224	
Total		152	213	182	166	208	214	220	224	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	214	220	224	214	220	224
Total		0	0	0	214	220	224	214	220	224
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	214	214	0.0	1-Sided Adj
2014 Retirement Activities Projection						
2014 Total	0	0	214	214	0.0	
2015	0	0	220	220	0.0	1-Sided Adj
2015 Retirement Activities Projection						
2015 Total	0	0	220	220	0.0	
2016	0	0	224	224	0.0	1-Sided Adj
2016 Retirement Activities Projection						
2016 Total	0	0	224	224	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	137	197	175	163	395
NSE	0	0	0	0	0
Total	137	197	175	163	395
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-187
NSE	0	0	0	0	0
Total	0	0	0	0	-187
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	137	197	175	163	208
NSE	0	0	0	0	0
Total	137	197	175	163	208
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	15	16	7	3	0
NSE	0	0	0	0	0
Total	15	16	7	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	152	213	182	166	208
NSE	0	0	0	0	0
Total	152	213	182	166	208
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-187
NSE	0	0	0	0	0
Total	0	0	0	0	-187
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	-187	0	0.0	CCTR Transf	From 2200-0005.022	DSREED2014022 3210033263
							Transfer special events to correct workgroup
2013	0	0.738	0	0.0	1-Sided Adj	N/A	DSREED2014022 4161913260
							Transfer retirement activities to correct workgroup
2013 Total	0	-187	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.020

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Southern California Gas Company				
Retirement Activities Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Cost for 2014-2016 projected based on 2013 actual cost indexed for non-labor inflation.				
2. Non labor inflation rates are as follows:				
		2014	2011	2012
		2.75%	2.75%	2.23%
	Actual	Projected		
	2013	2014	2015	2016
Total Cost	\$ 207,953	\$ 213,672	\$ 219,548	\$ 224,438

Beginning of Workpaper
2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

Activity Description:

Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on service history of employees, which cannot be modeled using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		175	256	228	219	233	0	0	0	
NSE		0	0	0	0	0	193	208	241	
Total		175	256	228	219	233	193	208	241	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	193	208	241	193	208	241
Total		0	0	0	193	208	241	193	208	241
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	193	193	0.0	1-Sided Adj
2014 Service Recognition Projection						
2014 Total	0	0	193	193	0.0	
2015	0	0	208	208	0.0	1-Sided Adj
2015 Service Recognition Projection						
2015 Total	0	0	208	208	0.0	
2016	0	0	241	241	0.0	1-Sided Adj
2016 Service Recognition Projection						
2016 Total	0	0	241	241	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	158	237	201	202	233
NSE	0	0	0	0	0
Total	158	237	201	202	233
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	19	14	0
NSE	0	0	0	0	0
Total	0	0	19	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	158	237	220	216	233
NSE	0	0	0	0	0
Total	158	237	220	216	233
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	17	19	9	4	0
NSE	0	0	0	0	0
Total	17	19	9	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	175	256	228	219	233
NSE	0	0	0	0	0
Total	175	256	228	219	233
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	19	14	0
NSE	0	0	0	0	0
Total	0	0	19	14	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011	0	19	0	0.0	1-Sided Adj	N/A	DSREED2013120 6145958070
Transfer service recognition costs to correct workgroup							
2011 Total	0	19	0	0.0			
2012	0	14	0	0.0	1-Sided Adj	N/A	DSREED2013120 6153442880
Transfer service recognition costs to correct workgroup							
2012 Total	0	14	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.021

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Southern California Gas Company					
Service Award Forecast					
For Years 2014-2016					
ASSUMPTIONS					
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.					
2. Estimated cost per award based on sampling of invoices paid in 2013 for each award level indexed for non-labor inflation					
3. Non labor inflation for 2014-2016 are as follows:					
			2015		2016
			2.75%		2.23%
		Actual	Projected		
		2013	2014	2015	2016
Estimated Recipients					
5 Years of Service			213	203	439
10 Years of Service			221	262	405
15 Years of Service			159	220	294
20 Years of Service			76	48	77
25 Years of Service			221	221	56
30 Years of Service			182	200	83
35 Years of Service			151	148	274
40 Years of Service			34	33	42
Estimated Cost Per Award					
5 Years of Service			\$ 70	\$ 72	\$ 74
10 Years of Service			110	113	116
15 Years of Service			120	123	126
20 Years of Service			150	154	158
25 Years of Service			175	180	184
30 Years of Service			200	206	210
35 Years of Service			250	257	263
40 Years of Service			300	308	315
Projected Amount					
5 Years of Service			\$ 14,910	\$ 14,601	\$ 32,278
10 Years of Service			24,310	29,613	46,795
15 Years of Service			19,080	27,126	37,058
20 Years of Service			11,400	7,398	12,132
25 Years of Service			38,675	39,739	10,294
30 Years of Service			36,400	41,100	17,436
35 Years of Service			37,750	38,018	71,952
40 Years of Service			10,200	10,172	13,235
Cost		\$ 235,145	\$ 192,725	\$ 207,766	\$ 241,180

Beginning of Workpaper
2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 7. Special Events
 Workpaper: 2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

Activity Description:

Special Events night is a long-standing benefit highly valued by employees at all levels. It is the one time a year when employees from union and management ranks from all around the company gather in one place.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based on estimates, which cannot be projected using other methods

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		401	490	265	445	430	0	0	0	
NSE		0	0	0	0	0	465	500	529	
Total		401	490	265	445	430	465	500	529	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 7. Special Events
 Workpaper: 2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	465	500	529	465	500	529
Total		0	0	0	465	500	529	465	500	529
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	465	465	0.0	1-Sided Adj
2014 Special Events Projection						
2014 Total	0	0	465	465	0.0	
2015	0	0	500	500	0.0	1-Sided Adj
2015 Special Events Projection						
2015 Total	0	0	500	500	0.0	
2016	0	0	529	529	0.0	1-Sided Adj
2016 Special Events Projection						
2016 Total	0	0	529	529	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 7. Special Events
 Workpaper: 2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	362	453	255	437	243
NSE	0	0	0	0	0
Total	362	453	255	437	243
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	187
NSE	0	0	0	0	0
Total	0	0	0	0	187
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	362	453	255	437	430
NSE	0	0	0	0	0
Total	362	453	255	437	430
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (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
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	39	37	10	8	0
NSE	0	0	0	0	0
Total	39	37	10	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	401	490	265	445	430
NSE	0	0	0	0	0
Total	401	490	265	445	430
FTE	0.0	0.0	0.0	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.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 7. Special Events
 Workpaper: 2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	187
NSE	0	0	0	0	0
Total	0	0	0	0	187
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	187	0	0.0	CCTR Transf	To 2200-0005.020	DSREED2014022 3210033263
Transfer special events to correct workgroup							
2013 Total	0	187	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.022

Southern California Gas Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Southern California Gas Company						
Special Events Night Budget						
For Years 2014-2016						
ASSUMPTIONS						
1. Special Events calculated based on prior event indexed for inflation and changes in headcount						
2. Non labor inflation for 2014-2016 are as follows:						
		2014	2015	2016		
		2.75%	2.75%	2.23%		
3. Projected headcount and percentage increase are as follows:						
	Headcount	8,378	8,787	9,100		
	Increase/(Decrease) to Prior Year	2.22%	4.88%	3.56%		
		Actual	Projected			
		2013 Event	2014	2015	2016	
	Costs by Year	\$ 430,452	\$ 464,544	\$ 499,997	\$ 528,945	

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0005	000	PENSION & BENEFITS - MEDICAL
2200-8000	000	MGMT/C&T INCENTIVE AWARDS - For GRC use only