

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

Application No. 22-05-015

Exhibit No.: (SCG-28-WP-R)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF ABIGAIL M. NISHIMOTO
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

AUGUST 2022



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

Exhibit SCG-28-WP-R - PEOPLE AND CULTURE DEPARTMENT

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Overall Summary For Exhibit No. SCG-28-WP-R

Area:	PEOPLE AND CULTURE DEPARTMENT
Witness:	Abigail M. Nishimoto

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Non-Shared Services	44,844	46,710	48,082	49,216
Shared Services	324	324	324	324
Total	45,168	47,034	48,406	49,540

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. SCG Director HR Services	32,960	33,925	35,122	36,253
B. SCG Director Labor Relations & Wellness	3,046	3,302	3,271	3,382
C. SCG Director Org Effectiveness	2,988	3,223	3,271	3,143
D. SCG Director Diversity, Equity and Inclusion	638	708	866	886
E. PMOS – Performance Management	1,207	1,547	1,547	1,547
F. SCG Executive	4,005	4,005	4,005	4,005
Total	44,844	46,710	48,082	49,216

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Workpaper: VARIOUS

Summary for Category: A. SCG Director HR Services

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	8,911	9,849	9,849	9,849
Non-Labor	24,048	24,075	25,272	26,403
NSE	0	0	0	0
Total	32,959	33,924	35,121	36,252
FTE	93.4	102.0	102.0	102.0

Workpapers belonging to this Category:

2HR004.000 SCG Director HR Services

Labor	8,911	9,849	9,849	9,849
Non-Labor	2,201	2,602	2,552	2,602
NSE	0	0	0	0
Total	11,112	12,451	12,401	12,451
FTE	93.4	102.0	102.0	102.0

2HR006.001 Workers Comp and Long Term Disability

Labor	0	0	0	0
Non-Labor	21,847	21,473	22,720	23,801
NSE	0	0	0	0
Total	21,847	21,473	22,720	23,801
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR004.000 - SCG Director HR Services

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

Activity Description:

The HR & Employee Services department is comprised of nine teams, including: Compensation, Employee Care Services, Ethics & Workplace Investigations, HR Business Partner, HR Research & Analysis, HR Services Operations, HRIS & ECS Systems, and Staffing.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years primarily due to increases in regulatory requirements, increases in Workers Compensation & Long-Term Disability cases, additional hiring, additional reporting requirements, and the expansion of the Ethics & Investigations team. The base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years primarily due to increases in regulatory requirements, increases in Workers Compensation & Long-Term Disability cases, additional hiring, additional reporting requirements, and the expansion of the Ethics & Investigations team. The base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		7,543	7,655	7,065	8,385	8,911	9,850	9,850	9,850	
Non-Labor		556	1,169	3,091	1,714	2,201	2,601	2,551	2,601	
NSE		0	0	0	0	0	0	0	0	
Total		8,099	8,824	10,155	10,099	11,113	12,451	12,401	12,451	
FTE		79.0	80.7	76.1	87.4	93.4	102.0	102.0	102.0	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	8,911	8,911	8,911	938	938	938	9,849	9,849	9,849
Non-Labor	Base YR Rec	2,201	2,201	2,201	401	351	401	2,602	2,552	2,602
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		11,113	11,113	11,113	1,339	1,289	1,339	12,452	12,402	12,452
FTE	Base YR Rec	93.4	93.4	93.4	8.6	8.6	8.6	102.0	102.0	102.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	36	0	36	0.0	1-Sided Adj
Explanation:	2HR004 EMPLOYEE CARE SERVICES. Internal Compliance Consultant: This is a contract extension from May 2022 to May 2024. The consultant continues ongoing regulatory compliance work required by California State Division of Workers' Compensation (DWC) and Office of Self Insured Plans (OSIP) requirements.					
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING ADVISOR. The Staffing team plans to add 1 Staffing Advisor in response to an increased hiring volume, and to meet the requirements to recruit, test, screen, and ultimately staff a qualified and diverse workforce. This additional Staffing Advisor will support the increased recruitment efforts associated with acquiring employees who have the new skills required for our changing business, as SoCalGas advances the mission to build the cleanest, safest and most innovative energy company in America (1 FTE \$134K).					
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HRIS ADVISOR. Resource required to meet increased demand data supporting compensation, pay equity, training, diversity, equity & inclusion information, headcount data, DOT Safety-Sensitive reports, and to respond to labor relations and union data requests (1 FTE \$134K).					
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 WORKFORCE INVESTIGATOR. Additional resource to support the timely investigation of internal workplace complaints raised by employees, vendors and/or customers. (1 FTE \$134K).					
2022	56	10	0	66	1.0	1-Sided Adj
Explanation:	2HR004 CLAIMS ASSOCIATE. One (1) additional Claims Associate required due to California Senate Bill SB1127, which reduces the timeframe for Workers Compensation determinations from 90 to 60 days, results in an increase in additional reporting, and shortens timeframe for investigations and payments (1 FTE \$57K).					
2022	134	10	0	144	1.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2HR004 COMPENSATION ADVISOR. Additional resource to support increased workforce, optimization, continuous improvement opportunities which require new job profiles and job evaluations, and six (6) new initiatives: <ul style="list-style-type: none"> • Analysis and implementation of new Pay Equity tool • Analysis and implementation of new "Compensation Foundations" MRR structure (multi-year initiative) • Gas Acquisition Incentive Plan Analysis and Revision • Implementation of JDx across multiple divisions (multi-year initiative) including comprehensive compensation analysis • Engineering Focus: Implementation of Engineer Career Progression • Engineering Focus: Development of Engineer Pay long term strategy (1 FTE \$134K). 					
2022	0	100	0	100	0.0	1-Sided Adj
Explanation:	2HR004 HR SERVICES OPERATIONS. As we move forward with plans of operating in a hybrid environment, digitization of the employee file room becomes imperative to ensure timely access to documents and smooth business operations. The funds are being requested to scan all existing paper documents and for any potential system upgrades needed to support a digital file room.					
2022	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR004 HR STAFFING. Training Conferences and Seminars. Staffing requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Staffing professionals. These events provide staff with opportunities to discuss topics relevant to Staffing, and opportunities to benefit from the expertise of other specialists in similar industries (15K).					
2022	86	10	0	96	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING SPECIALIST. The Staffing team plans to add one (1) Staffing Specialist in response to an increased hiring volume, and to meet the requirements to recruit, test, screen, and ultimately staff a qualified and diverse workforce. This position supports the Staffing Advisor (1 FTE/\$86K each).					
2022	86	10	0	96	1.0	1-Sided Adj
Explanation:	2HR004 HR SERVICES OPERATIONS. HR ANALYST. One (1) additional HR Analyst due to an increase in employee transactions required to maintain computerized employee records. The additional HR Analyst will ensure an adequate ratio of HR staff to supported clients /employees so that employee transactions are input and completed in a timely manner (1 FTE \$86K).					
2022	0	40	0	40	0.0	1-Sided Adj
Explanation:	2HR004 HRBP. HR Business Partners plans to add \$40,000 in non-labor costs for a vendor to build an electronic database to track non-represented employee corrective actions. Non-Represented corrective actions are not currently tracked in any existing HRIS system due to a gap in system capabilities and may lead to potential inconsistencies in the way that HRBP administers corrective actions. The new database will provide HRBP with the required information to provide a consistent approach that disciplinary actions are handled for non-represented employees.					
2022	0	125	0	125	0.0	1-Sided Adj

Note: Totals may include rounding differences.

SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2HR004 HRAA. PHYSICAL ABILITIES TESTING UPDATE. HR Research & Analysis is requesting incremental non-labor funding to conduct legal/compliance driven work on the validation and maintenance of pre-hire assessments, beginning with a re-validation study for Physical Abilities testing to help ensure that all physically demanding jobs have the appropriate level of physical requirements that are deemed job-related and necessary to safely perform the job. The prior Physical Abilities test validation occurred over ten years ago, so it is imperative that the test be reappraised and updated to confirm that employees can safely perform the job. Note: The vendor contract has already been executed (125K).					
2022	40	5	0	45	0.6	1-Sided Adj
Explanation:	2HR004 PART-TIME CLERICAL. One (1) Part-Time clerical resource for HR Business Partners, to support ongoing test validation work to meet legal and professional standards (1 Part- Time @24 hrs/wk = .6 FTE, \$40K)					
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HR ADVISOR. The HR Business Partners team plans to add one (1) HR Advisor to maintain appropriate ratio levels for HRAs to clients, and properly support organizational initiatives and client needs. This HRA will provide additional required support on personnel and human resources issues (1 FTE \$134K).					
2022 Total	938	401	0	1,339	8.6	
2023	0	36	0	36	0.0	1-Sided Adj
Explanation:	2HR004 EMPLOYEE CARE SERVICES. Internal Compliance Consultant: This is a contract extension from May 2022 to May 2024. The consultant continues ongoing regulatory compliance work required by California State Division of Workers' Compensation (DWC) and Office of Self Insured Plans (OSIP) requirements.					
2023	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING ADVISOR. The Staffing team plans to add 1 Staffing Advisor in response to an increased hiring volume, and to meet the requirements to recruit, test, screen, and ultimately staff a qualified and diverse workforce. This additional Staffing Advisor will support the increased recruitment efforts associated with acquiring employees who have the new skills required for our changing business, as SoCalGas advances the mission to build the cleanest, safest and most innovative energy company in America (1 FTE \$134K).					
2023	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HRBP. HR ADVISOR. The HR Business Partners team plans to add one (1) HR Advisor at \$134,000 in labor costs. This resource is needed to maintain appropriate ratio levels for HRAs to clients, and properly support organizational initiatives and client needs. This incremental support is required for additional support on personnel and human resources issues (1 FTE \$134K).					
2023	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 WORKFORCE INVESTIGATOR. Additional resource to support the timely investigation of internal workplace complaints raised by employees, vendors and/or customers. (1 FTE \$134K).					
2023	86	10	0	96	1.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2HR004 HR SERVICES OPERATIONS. HR ANALYST. One (1) additional HR Analyst due to an increase in employee transactions required to maintain computerized employee records. The additional HR Analyst will ensure an adequate ratio of HR staff to supported clients /employees so that employee transactions are input and completed in a timely manner (1 FTE \$86K).					
2023	56	10	0	66	1.0	1-Sided Adj
Explanation:	2HR004 CLAIMS ASSOCIATE. One (1) additional Claims Associate required due to California Senate Bill SB1127, which reduces the timeframe for Workers Compensation determinations from 90 to 60 days, results in an increase in additional reporting, and shortens timeframe for investigations and payments (1 FTE \$57K).					
2023	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 COMPENSATION ADVISOR. Additional resource to support increased workforce, optimization, continuous improvement opportunities which require new job profiles and job evaluations, and six (6) new initiatives: <ul style="list-style-type: none"> • Analysis and implementation of new Pay Equity tool • Analysis and implementation of new "Compensation Foundations" MRR structure (multi-year initiative) • Gas Acquisition Incentive Plan Analysis and Revision • Implementation of JDX across multiple divisions (multi-year initiative) including comprehensive compensation analysis • Engineering Focus: Implementation of Engineer Career Progression • Engineering Focus: Development of Engineer Pay long term strategy (1 FTE \$134K).					
2023	0	100	0	100	0.0	1-Sided Adj
Explanation:	2HR004 HR SERVICES OPERATIONS. As we move forward with plans of operating in a hybrid environment, digitization of the employee file room becomes imperative to ensure timely access to documents and smooth business operations. The funds are being requested to scan all existing paper documents and for any potential system upgrades needed to support a digital file room.					
2023	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR004 HR STAFFING. Training Conferences and Seminars. Staffing requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Staffing professionals. These events provide staff with opportunities to discuss topics relevant to Staffing, and opportunities to benefit from the expertise of other specialists in similar industries (15K).					
2023	86	10	0	96	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING SPECIALIST. The Staffing team plans to add one (1) Staffing Specialist in response to an increased hiring volume, and to meet the requirements to recruit, test, screen, and ultimately staff a qualified and diverse workforce. This position supports the Staffing Advisor (1 FTE/\$86K each).					
2023	0	40	0	40	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2HR004 HRBP. HR Business Partners plans to add \$40,000 in non-labor costs for a vendor to build an electronic database to track non-represented employee corrective actions. Non-Represented corrective actions are not currently tracked in any existing HRIS system due to a gap in system capabilities and may lead to potential inconsistencies in the way that HRBP administers corrective actions. The new database will provide HRBP with the required information to provide a consistent approach that disciplinary actions are handled for non-represented employees.					
2023	0	75	0	75	0.0	1-Sided Adj
Explanation:	2HR004 HRAA. PHYSICAL ABILITIES TESTING UPDATE. HR Research & Analysis is requesting incremental non-labor funding to conduct legal/compliance driven work on the validation and maintenance of pre-hire assessments, beginning with a re-validation study for Physical Abilities testing to help ensure that all physically demanding jobs have the appropriate level of physical requirements that are deemed job-related and necessary to safely perform the job. The prior Physical Abilities test validation occurred over ten years ago, so it is imperative that the test be reappraised and updated to confirm that employees can safely perform the job. Note: The vendor contract has already been executed (75K).					
2023	40	5	0	45	0.6	1-Sided Adj
Explanation:	2HR004 PART-TIME CLERICAL. One (1) Part-Time clerical resource for HR Business Partners, to support ongoing test validation work to meet legal and professional standards (1 Part-Time @24 hrs/wk = .6 FTE, \$40K)					
2023	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HR ADVISOR. The HR Business Partners team plans to add one (1) HR Advisor to maintain appropriate ratio levels for HRAs to clients, and properly support organizational initiatives and client needs. This HRA will provide additional required support on personnel and human resources issues (1 FTE \$134K).					
2023 Total	938	351	0	1,289	8.6	
2024	0	36	0	36	0.0	1-Sided Adj
Explanation:	2HR004 EMPLOYEE CARE SERVICES. Internal Compliance Consultant: This is a contract extension from May 2022 to May 2024. The consultant continues ongoing regulatory compliance work required by California State Division of Workers' Compensation (DWC) and Office of Self Insured Plans (OSIP) requirements.					
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING ADVISOR. The Staffing team plans to add 1 Staffing Advisor in response to an increased hiring volume, and to meet the requirements to recruit, test, screen, and ultimately staff a qualified and diverse workforce. This additional Staffing Advisor will support the increased recruitment efforts associated with acquiring employees who have the new skills required for our changing business, as SoCalGas advances the mission to build the cleanest, safest and most innovative energy company in America (1 FTE \$134K).					
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HRBP. HR ADVISOR. The HR Business Partners team plans to add one (1) HR Advisor at \$134,000 in labor costs. This resource is needed to maintain appropriate ratio levels for HRAs to clients, and properly support organizational initiatives and client needs. This incremental support is required for additional support on personnel and human resources issues (1 FTE \$134K).					

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

Year	Labor	NLbr	NSE	Total	FTE	Adj_Type
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 WORKFORCE INVESTIGATOR. Additional resource to support the timely investigation of internal workplace complaints raised by employees, vendors and/or customers. (1 FTE \$134K).					
2024	86	10	0	96	1.0	1-Sided Adj
Explanation:	2HR004 HR SERVICES OPERATIONS. HR ANALYST. One (1) additional HR Analyst due to an increase in employee transactions required to maintain computerized employee records. The additional HR Analyst will ensure an adequate ratio of HR staff to supported clients /employees so that employee transactions are input and completed in a timely manner (1 FTE \$86K).					
2024	56	10	0	66	1.0	1-Sided Adj
Explanation:	2HR004 CLAIMS ASSOCIATE. One (1) additional Claims Associate required due to California Senate Bill SB1127, which reduces the timeframe for Workers Compensation determinations from 90 to 60 days, results in an increase in additional reporting, and shortens timeframe for investigations and payments (1 FTE \$57K).					
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 COMPENSATION ADVISOR. Additional resource to support increased workforce, optimization, continuous improvement opportunities which require new job profiles and job evaluations, and six (6) new initiatives: <ul style="list-style-type: none"> • Analysis and implementation of new Pay Equity tool • Analysis and implementation of new "Compensation Foundations" MRR structure (multi-year initiative) • Gas Acquisition Incentive Plan Analysis and Revision • Implementation of JDX across multiple divisions (multi-year initiative) including comprehensive compensation analysis • Engineering Focus: Implementation of Engineer Career Progression • Engineering Focus: Development of Engineer Pay long term strategy (1 FTE \$134K).					
2024	0	150	0	150	0.0	1-Sided Adj
Explanation:	2HR004 HR SERVICES OPERATIONS. As we move forward with plans of operating in a hybrid environment, digitization of the employee file room becomes imperative to ensure timely access to documents and smooth business operations. The funds are being requested to scan all existing paper documents and for any potential system upgrades needed to support a digital file room.					
2024	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR004 HR STAFFING. Training Conferences and Seminars. Staffing requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Staffing professionals. These events provide staff with opportunities to discuss topics relevant to Staffing, and opportunities to benefit from the expertise of other specialists in similar industries (15K).					
2024	86	10	0	96	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING SPECIALIST. The Staffing team plans to add one (1) Staffing Specialist in response to an increased hiring volume, and to meet the requirements to recruit, test, screen, and ultimately staff a qualified and diverse workforce. This position supports the Staffing Advisor (1 FTE/\$86K each).					

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2024	0	40	0	40	0.0	1-Sided Adj
Explanation:	2HR004 HRBP. HR Business Partners plans to add \$40,000 in non-labor costs for a vendor to build an electronic database to track non-represented employee corrective actions. Non-Represented corrective actions are not currently tracked in any existing HRIS system due to a gap in system capabilities and may lead to potential inconsistencies in the way that HRBP administers corrective actions. The new database will provide HRBP with the required information to provide a consistent approach that disciplinary actions are handled for non-represented employees.					
2024	0	75	0	75	0.0	1-Sided Adj
Explanation:	2HR004 HRAA. PHYSICAL ABILITIES TESTING UPDATE. HR Research & Analysis is requesting incremental non-labor funding to conduct legal/compliance driven work on the validation and maintenance of pre-hire assessments, beginning with a re-validation study for Physical Abilities testing to help ensure that all physically demanding jobs have the appropriate level of physical requirements that are deemed job-related and necessary to safely perform the job. The prior Physical Abilities test validation occurred over ten years ago, so it is imperative that the test be reappraised and updated to confirm that employees can safely perform the job. Note: The vendor contract has already been executed (75K).					
2024	40	5	0	45	0.6	1-Sided Adj
Explanation:	2HR004 PART-TIME CLERICAL. One (1) Part-Time clerical resource for HR Business Partners, to support ongoing test validation work to meet legal and professional standards (1 Part-Time @24 hrs/wk = .6 FTE, \$40K)					
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HR ADVISOR. The HR Business Partners team plans to add one (1) HR Advisor to maintain appropriate ratio levels for HRAs to clients, and properly support organizational initiatives and client needs. This HRA will provide additional required support on personnel and human resources issues (1 FTE \$134K).					
2024 Total	938	401	0	1,339	8.6	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto
Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services
Workpaper: 2HR004.000 - SCG Director HR Services

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	4,296	4,801	4,831	6,086	6,683
Non-Labor	410	906	1,772	1,395	2,531
NSE	0	0	0	0	0
Total	4,706	5,707	6,603	7,481	9,214
FTE	53.8	57.1	56.1	65.8	70.8
Adjustments (Nominal \$) **					
Labor	1,487	1,217	793	837	892
Non-Labor	84	166	1,111	198	-330
NSE	0	0	0	0	0
Total	1,571	1,383	1,903	1,034	562
FTE	13.3	11.4	7.6	7.3	7.8
Recorded-Adjusted (Nominal \$)					
Labor	5,783	6,018	5,623	6,923	7,574
Non-Labor	494	1,072	2,883	1,593	2,201
NSE	0	0	0	0	0
Total	6,277	7,090	8,506	8,515	9,776
FTE	67.1	68.5	63.7	73.1	78.6
Vacation & Sick (Nominal \$)					
Labor	980	1,036	1,066	1,220	1,337
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	980	1,036	1,066	1,220	1,337
FTE	11.9	12.2	12.4	14.3	14.8
Escalation to 2021\$					
Labor	779	602	375	242	0
Non-Labor	62	97	208	122	0
NSE	0	0	0	0	0
Total	841	699	583	364	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	7,543	7,655	7,065	8,385	8,911
Non-Labor	556	1,169	3,091	1,714	2,201
NSE	0	0	0	0	0
Total	8,099	8,824	10,155	10,099	11,113
FTE	79.0	80.7	76.1	87.4	93.4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto
Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services
Workpaper: 2HR004.000 - SCG Director HR Services

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years	2017	2018	2019	2020	2021	
Labor	1,487	1,217	793	837	892	
Non-Labor	84	166	1,111	198	-330	
NSE	0	0	0	0	0	
Total	1,571	1,383	1,903	1,034	562	
FTE	13.3	11.4	7.6	7.3	7.8	

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	1,487	85	0	13.3	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from 2HR002 to 2HR004 to match workpapers with current HR Organizational Structure.				
2017 Total	1,487	84	0	13.3	
2018	1,217	166	0	11.4	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from 2HR002 to 2HR004 to match workpapers with current HR Organizational Structure.				
2018 Total	1,217	166	0	11.4	
2019	0	-5	0	0.0	1-Sided Adj
Explanation:	Exclude California Chamber of Commerce Dues				
2019	793	1,102	0	7.6	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from 2HR002 to 2HR004 to match workpapers with current HR Organizational Structure.				
2019	0	14	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expense to the Comp & Benefits CC 2200-8000.002.				
2019 Total	793	1,111	0	7.6	
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	845	476	0	7.7	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from 2HR002 to 2HR004 to match workpapers with current HR Organizational Structure.				
2020	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-36	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-204	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-1	-3	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	CCTR Transf To 2200-2011.000
Explanation:	Transfer costs to GOSI CC 2200-2011.000 related to SB1371 (BNE) Emissions Strategy Program				
2020	-1	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	0	-1	0	0.0	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	-6	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	-1	-1	0	-0.1	CCTR Transf To 2200-2011.000
Explanation:	Transfer costs to GOSI CC 2200-2011.000 related to SB1371 (BNE) Emissions Strategy Program				
2020 Total	837	198	0	7.3	
2021	0	-7	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	893	513	0	8.0	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from 2HR002 to 2HR004 to match workpapers with current HR Organizational Structure.				
2021	0	-33	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-77	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-709	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-1	0	0	-0.1	1-Sided Adj
Explanation:	Adjustment to remove non-GRC costs related to the SB1371 Emissions Strategy Program that are being recovered through a separate regulatory process.				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Adjustment to remove non-GRC costs related to the SB1371 Emissions Strategy Program that are being recovered through a separate regulatory process.				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Adjustment to remove non-GRC costs related to the SB1371 Emissions Strategy Program that are being recovered through a separate regulatory process.				
2021	0	-5	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 1. SCG Director HR Services
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021 Total	892	-330	0	7.8	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR006.001 - Workers Comp and Long Term Disability

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 2. Workers Comp and Long Term Disability
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

Activity Description:

Workers Compensation (WC) benefits are mandated benefits provided to employees working in the State of California who are injured on the job. The Company's Long Term Disability (LTD) Plan allows eligible employees to receive income replacement benefits when they are unable to work due to a qualifying serious medical condition.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

The TY 2024 WC cost forecast is based on a zero-based forecast, due to a combination of methodologies. The 3-year historical average of WC costs is based upon the average of recorded costs for 2019-2021 and a non-standard escalation factor driven by medical and indemnity costs described in more detail in the supplemental workpaper. The LTD costs are forecast using base year recorded and escalated for estimated changes in labor costs. This method is most appropriate because the costs are based on estimated labor escalation costs, which cannot be forecast using any of the other methods.

NSE - Zero-Based

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		22,160	22,417	20,955	20,537	21,847	21,473	22,720	23,801	
NSE		0	0	0	0	0	0	0	0	
Total		22,160	22,417	20,955	20,537	21,847	21,473	22,720	23,801	
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
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 2. Workers Comp and Long Term Disability
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	21,473	22,720	23,801	21,473	22,720	23,801
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	21,473	22,720	23,801	21,473	22,720	23,801
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	21,473	0	21,473	0.0	1-Sided Adj
Explanation: 2022 Long-Term Disability (LTD) & Workers Compensation (WC) Cost Projection.						
2022 Total		0	21,473	0	21,473	0.0
2023	0	22,720	0	22,720	0.0	1-Sided Adj
Explanation: 2023 Long-Term Disability (LTD) & Workers Compensation (WC) Cost Projection.						
2023 Total		0	22,720	0	22,720	0.0
2024	0	23,801	0	23,801	0.0	1-Sided Adj
Explanation: 2024 Long-Term Disability (LTD) & Workers Compensation (WC) Cost Projection.						
2024 Total		0	23,801	0	23,801	0.0

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 2. Workers Comp and Long Term Disability
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	15,239	13,408	14,196	13,707	21,847
NSE	0	0	0	0	0
Total	15,239	13,408	14,196	13,707	21,847
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	4,452	7,144	5,351	5,372	0
NSE	0	0	0	0	0
Total	4,452	7,144	5,351	5,372	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	19,692	20,552	19,547	19,079	21,847
NSE	0	0	0	0	0
Total	19,692	20,552	19,547	19,079	21,847
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 2021\$					
Labor	0	0	0	0	0
Non-Labor	2,469	1,865	1,408	1,458	0
NSE	0	0	0	0	0
Total	2,469	1,865	1,408	1,458	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	22,160	22,417	20,955	20,537	21,847
NSE	0	0	0	0	0
Total	22,160	22,417	20,955	20,537	21,847
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
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. SCG Director HR Services
 Category-Sub: 2. Workers Comp and Long Term Disability
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	4,452	7,144	5,351	5,372	0
NSE	0	0	0	0	0
Total	4,452	7,144	5,351	5,372	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	4,452	0	0.0	1-Sided Adj
Explanation:	2017 Adjustment as Worker's Comp Reserves should not be included				
2017 Total	0	4,452	0	0.0	
2018	0	7,144	0	0.0	1-Sided Adj
Explanation:	2018 Adjustment as Worker's Comp Reserves should not be included				
2018 Total	0	7,144	0	0.0	
2019	0	5,351	0	0.0	1-Sided Adj
Explanation:	2019 Adjustment as Worker's Comp Reserves should not be included				
2019 Total	0	5,351	0	0.0	
2020	0	5,372	0	0.0	1-Sided Adj
Explanation:	2020 Adjustment as Worker's Comp Reserves should not be included				
2020 Total	0	5,372	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2HR006.001

SoCalGas
 Workers' Compensation Projection
 For Years 2022-2024

Type of Cost	Account	Actual			3 Year Avg used for Projection	Projected		
		2019	2020	2021		2022	2023	2024
Medical	6120037	5,384,270	4,232,675	4,466,420	\$ 4,694,455	\$ 4,987,859	\$ 5,299,600	\$ 5,630,825
Expense (Litigation, etc.)	6120038	3,560,197	3,011,873	2,566,607	3,046,226	3,175,046	3,169,394	3,187,920
Indemnity (TD & PD)	6120139	9,027,801	7,362,798	7,247,740	7,879,446	8,152,314	8,407,520	8,666,353
Administration	6120140	1,153,229	1,140,841	780,972	1,025,014	1,068,360	1,066,459	1,072,692
Excess Liability Refunds	6120141	(4,129,829)	(2,006,340)	(1,373,580)	(2,503,250)	(2,609,108)	(2,604,464)	(2,619,688)
Return to Work Exams	6120078	81,150	31,110	10,049	40,770	42,494	42,418	42,666
Total Cost		\$ 15,076,819	\$ 13,772,957	\$ 13,698,207	\$ 14,182,661	\$ 14,816,964	\$ 15,380,927	\$ 15,980,768

Assumptions

Projection assumes 3-year average. Medical costs are escalated using medical inflation from benefits testimony. Indemnity escalated using labor inflation, and remaining costs escalated using non-labor inflation.

Escalation Factors

Labor Escalation	3.46%	3.13%	3.08%
Non Labor Escalation	4.23%	-0.18%	0.58%
Medical Premium Escalation	6.25%	6.25%	6.25%

Reserves	6120102	(5,350,710)	(5,372,174)	2,456,070	(2,755,605)	(2,927,830)	(3,110,819)	(3,305,246)
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SoCalGas
Long-Term Disability Projection
For Years 2022-2024

Type of Cost	Actual	Projected		
	2021	2022	2023	2024
Disability Claims	\$ 5,801,403	\$ 6,655,663	\$ 7,339,090	\$ 7,820,432
Total Cost	\$ 5,801,403	\$ 6,655,663	\$ 7,339,090	\$ 7,820,432
Workers' Comp		\$ 14,816,964	\$ 15,380,927	\$ 15,980,768
Total LTD and Workers' Comp		\$ 21,472,627	\$ 22,720,017	\$ 23,801,200
Escalation Factors				
Labor escalation		3.46%	3.13%	3.08%
Change in Headcount		11.26%	7.14%	3.48%

account 6120011

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000

Summary for Category: B. SCG Director Labor Relations & Wellness

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	2,577	2,577	2,577	2,577
Non-Labor	470	726	695	806
NSE	0	0	0	0
Total	3,047	3,303	3,272	3,383
FTE	21.9	21.9	21.9	21.9

Workpapers belonging to this Category:

2HR005.000 SCG Director Labor Relations & Wellness

Labor	2,577	2,577	2,577	2,577
Non-Labor	470	726	695	806
NSE	0	0	0	0
Total	3,047	3,303	3,272	3,383
FTE	21.9	21.9	21.9	21.9

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR005.000 - SCG Director Labor Relations & Wellness

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

Activity Description:

Labor Relations is responsible for Company-Union relations including Collective Bargaining Agreement (CBA) negotiations, contract administration, grievances, mediations, arbitrations and National Labor Relations Board (NLRB) actions. EAP & Wellness is responsible for compliance with all required health and safety regulations (DOT, OSHA, etc.) with the goal of creating an incident-free workplace. EAP & Wellness also manages and administers the Company’s drug and alcohol testing programs , employee assistance program, and wellness programs and activities.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,531	1,717	2,018	2,596	2,577	2,577	2,577	2,577	
Non-Labor		452	521	442	404	470	726	695	806	
NSE		0	0	0	0	0	0	0	0	
Total		1,983	2,237	2,460	3,001	3,046	3,303	3,272	3,383	
FTE		15.2	17.6	19.1	21.3	21.9	21.9	21.9	21.9	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	2,577	2,577	2,577	0	0	0	2,577	2,577	2,577
Non-Labor	Base YR Rec	470	470	470	256	225	336	726	695	806
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		3,046	3,046	3,046	256	225	336	3,302	3,271	3,382
FTE	Base YR Rec	21.9	21.9	21.9	0.0	0.0	0.0	21.9	21.9	21.9

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	5	0	5	0.0	1-Sided Adj
Explanation:	2HR005 SHRM PROFESSIONAL MEMBERSHIP & CERTIFICATION. Labor Relations & Wellness is requesting non-labor costs for Society for Human Resource Management (SHRM) membership and certifications, which will provide benefits for both Labor Relations and Wellness Advisors to connect with other HR professionals and knowledge transfers from this industry-standard program (5K).					
2022	0	2	0	2	0.0	1-Sided Adj
Explanation:	2HR005 NEW SUPERVISOR TRAINING (LABOR RELATIONS). Labor Relations & Wellness requests the non-labor costs to provide new supervisors of represented employees with Collective Bargaining Agreement (CBA) and Alternative Dispute Resolution (ADR) training. These new training programs replace prior versions of training that was outsourced and not specific to the agreements in place at SoCalGas. Developing in-house versions will enhance supervisor knowledge and drive a better union-management relationship. Long-term, the implementation of these new in-house trainings will save SoCalGas the expense of using external resources (2K).					
2022	0	9	0	9	0.0	1-Sided Adj
Explanation:	2HR005 WELLNESS SOFTWARE. Wellness plans to obtain an additional iVOS Wellness Software license in 2022 required to review employee Wellness claims (Annual fees = \$4K, Additional license = \$5k for 2022).					
2022	0	30	0	30	0.0	1-Sided Adj
Explanation:	2HR005 JOB GRADE EVALUATIONS. Labor Relations and Wellness is requesting non-labor dollars required to fulfill the agreement between SoCalGas and the Unions to perform Pay Analysis of Comprehension, Knowledge and Skills (PACKS) studies of various union job classifications. These studies evaluate various job positions with the potential of re-leveling them to different pay grades (30K).					
2022	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCES AND SEMINARS. Labor Relations requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Labor Relations professionals. These events provide staff with opportunities to discuss topics relevant to Labor Relations, and opportunities to benefit from the expertise of other specialists in similar industries (10K).					
2022	0	8	0	8	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2HR005 CONFERENCES AND SEMINARS. Wellness requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Wellness professionals. These events provide staff with opportunities to discuss topics relevant to Wellness, and opportunities to benefit from the expertise of other specialists in similar industries (8K).					
2022	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. Labor Relations is requesting the non-labor dollars to scan and convert Labor Relations archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitization will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with SoCalGas sustainability efforts. (50K).					
2022	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. Wellness is requesting the non-labor dollars to scan and convert Wellness archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitization will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with SoCalGas sustainability efforts. (50K).					
2022	0	6	0	6	0.0	1-Sided Adj
Explanation:	2HR005 WELLNESS TRAINING. Wellness is requesting non-labor dollars for Wellness Coaching Certification, and DOT/DER certifications. Wellness Coaching Certifications provides Wellness employees with evidence-based knowledge across five major areas of systematic processes to guide, support, and motivate employees to make positive lifestyle changes. The five areas are (1) movement fitness, (2) nutrition, (3) mental and emotional wellbeing, (4) recovery and regeneration, and (5) coaching, the Certified Wellness Coach course will facilitate employees to achieve positive behavior change with long-term values as part of the Company's sustainability plan. Additionally, DOT/DER certification guides Wellness employees through the aspects of U.S. Department of Transportation (DOT) Drug & Alcohol Supervisor Training (6K).					
2022	0	33	0	33	0.0	1-Sided Adj
Explanation:	2HR005 DOT DRUG & ALCOHOL TRAINING. Wellness is requesting non-labor dollars for mandatory online drug and alcohol DOT compliance training for supervisors overseeing, and employees in, safety-sensitive classified positions (Year 2022: \$8K for Supervisors; \$25K for employees = 33K total).					
2022	0	30	0	30	0.0	1-Sided Adj
Explanation:	2HR005 COMPANY-UNION DISPUTE RESOLUTION. Labor Relations requests the non-labor costs associated with the cost of labor arbitrations and to resolve disputes between SoCalGas and the Unions (30K).					
2022	0	23	0	23	0.0	1-Sided Adj
Explanation:	RAMP: Risk Chapter SCG-Risk-5, Risk EMPL, ID C2 -- Drug and Alcohol Testing Programs. Anticipated increase in mandated D&A Testing due to forecasted Headcount increases.					
2022 Total	0	256	0	256	0.0	
2023	0	5	0	5	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	2HR005 SHRM PROFESSIONAL MEMBERSHIP & CERTIFICATION. Labor Relations & Wellness is requesting non-labor costs for Society for Human Resource Management (SHRM) membership and certifications, which will provide benefits for both Labor Relations and Wellness Advisors to connect with other HR professionals and knowledge transfers from this industry-standard program (5K).					
2023	0	2	0	2	0.0	1-Sided Adj
Explanation:	2HR005 NEW SUPERVISOR TRAINING (LABOR RELATIONS). Labor Relations & Wellness requests the non-labor costs to provide new supervisors of represented employees with Collective Bargaining Agreement (CBA) and Alternative Dispute Resolution (ADR) training. These new training programs replace prior versions of training that was outsourced and not specific to the agreements in place at SoCalGas. Developing in-house versions will enhance supervisor knowledge and drive a better union-management relationship. Long-term, the implementation of these new in-house trainings will save SoCalGas the expense of using external resources (2K).					
2023	0	4	0	4	0.0	1-Sided Adj
Explanation:	2HR005 WELLNESS SOFTWARE. Wellness requests annual fees to maintain its iVOS Claims Software license, required to review employee Wellness claims (Annual fees = \$4K).					
2023	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 JOB GRADE EVALUATIONS. Labor Relations and Wellness is requesting non-labor dollars required to fulfill the agreement between SoCalGas and the Unions to perform Pay Analysis of Comprehension, Knowledge and Skills (PACKS) studies of various union job classifications. These studies evaluate various job positions with the potential of re-leveling them to different pay grades (10K).					
2023	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCES AND SEMINARS. Labor Relations requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Labor Relations professionals. These events provide staff with opportunities to discuss topics relevant to Labor Relations, and opportunities to benefit from the expertise of other specialists in similar industries (10K).					
2023	0	8	0	8	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCES AND SEMINARS. Wellness requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Wellness professionals. These events provide staff with opportunities to discuss topics relevant to Wellness, and opportunities to benefit from the expertise of other specialists in similar industries (8K).					
2023	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. Labor Relations is requesting the non-labor dollars to scan and convert Labor Relations archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitization will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with SoCalGas sustainability efforts. (50K).					
2023	0	50	0	50	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. Wellness is requesting the non-labor dollars to scan and convert Wellness archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitization will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with SoCalGas sustainability efforts. (50K).					
2023	0	6	0	6	0.0	1-Sided Adj
Explanation:	2HR005 WELLNESS TRAINING. Wellness is requesting non-labor dollars for Wellness Coaching Certification, and DOT/DER certifications. Wellness Coaching Certifications provides Wellness employees with evidence-based knowledge across five major areas of systematic processes to guide, support, and motivate employees to make positive lifestyle changes. The five areas are (1) movement fitness, (2) nutrition, (3) mental and emotional wellbeing, (4) recovery and regeneration, and (5) coaching, the Certified Wellness Coach course will facilitate employees to achieve positive behavior change with long-term values as part of the Company's sustainability plan. Additionally, DOT/DER certification guides Wellness employees through the aspects of U.S. Department of Transportation (DOT) Drug & Alcohol Supervisor Training (6K).					
2023	0	8	0	8	0.0	1-Sided Adj
Explanation:	2HR005 DOT DRUG & ALCOHOL TRAINING. Wellness is requesting non-labor dollars for mandatory online drug and alcohol DOT compliance training for supervisors overseeing employees in safety-sensitive classified positions (\$8K).					
2023	0	30	0	30	0.0	1-Sided Adj
Explanation:	2HR005 COMPANY-UNION DISPUTE RESOLUTION. Labor Relations requests the non-labor costs associated with the cost of labor arbitrations and to resolve disputes between SoCalGas and the Unions (30K).					
2023	0	42	0	42	0.0	1-Sided Adj
Explanation:	RAMP: Risk Chapter SCG-Risk-5, Risk EMPL, ID C2 -- Drug and Alcohol Testing Programs. Anticipated increase in mandated D&A Testing due to forecasted Headcount increases.					
2023 Total	0	225	0	225	0.0	
2024	0	5	0	5	0.0	1-Sided Adj
Explanation:	2HR005 SHRM PROFESSIONAL MEMBERSHIP & CERTIFICATION. Labor Relations & Wellness is requesting non-labor costs for Society for Human Resource Management (SHRM) membership and certifications, which will provide benefits for both Labor Relations and Wellness Advisors to connect with other HR professionals and knowledge transfers from this industry-standard program (5K).					
2024	0	2	0	2	0.0	1-Sided Adj
Explanation:	2HR005 NEW SUPERVISOR TRAINING (LABOR RELATIONS). Labor Relations & Wellness requests the non-labor costs to provide new supervisors of represented employees with Collective Bargaining Agreement (CBA) and Alternative Dispute Resolution (ADR) training. These new training programs replace prior versions of training that was outsourced and not specific to the agreements in place at SoCalGas. Developing in-house versions will enhance supervisor knowledge and drive a better union-management relationship. Long-term, the implementation of these new in-house trainings will save SoCalGas the expense of using external resources (2K).					
2024	0	4	0	4	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2HR005 WELLNESS SOFTWARE. Wellness requests annual fees to maintain its iVOS Claims Software license, required to review employee Wellness claims (Annual fees = \$4K).					
2024	0	100	0	100	0.0	1-Sided Adj
Explanation:	2HR005 Labor Relations CBA negotiations expenses - 2024					
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 JOB GRADE EVALUATIONS. Labor Relations and Wellness is requesting non-labor dollars required to fulfill the agreement between SoCalGas and the Unions to perform Pay Analysis of Comprehension, Knowledge and Skills (PACKS) studies of various union job classifications. These studies evaluate various job positions with the potential of re-leveling them to different pay grades (10K).					
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCES AND SEMINARS. Labor Relations requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Labor Relations professionals. These events provide staff with opportunities to discuss topics relevant to Labor Relations, and opportunities to benefit from the expertise of other specialists in similar industries (10K).					
2024	0	8	0	8	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCES AND SEMINARS. Wellness requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Wellness professionals. These events provide staff with opportunities to discuss topics relevant to Wellness, and opportunities to benefit from the expertise of other specialists in similar industries (8K).					
2024	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. Labor Relations is requesting the non-labor dollars to scan and convert Labor Relations archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment (50K).					
2024	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. Wellness is requesting the non-labor dollars to scan and convert Wellness archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitization will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with SoCalGas sustainability efforts. (50K).					
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	2HR005 WELLNESS TRAINING. Wellness is requesting non-labor dollars for Wellness Coaching Certification, and DOT/DER certifications. Wellness Coaching Certifications provides Wellness employees with evidence-based knowledge across five major areas of systematic processes to guide, support, and motivate employees to make positive lifestyle changes. The five areas are (1) movement fitness, (2) nutrition, (3) mental and emotional wellbeing, (4) recovery and regeneration, and (5) coaching, the Certified Wellness Coach course will facilitate employees to achieve positive behavior change with long-term values as part of the Company's sustainability plan. Additionally, DOT/DER certification guides Wellness employees through the aspects of U.S. Department of Transportation (DOT) Drug & Alcohol Supervisor Training (6K).					

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2024	0	8	0	8	0.0	1-Sided Adj
Explanation:	2HR005 DOT DRUG & ALCOHOL TRAINING. Wellness is requesting non-labor dollars for mandatory online drug and alcohol DOT compliance training for supervisors overseeing employees in safety-sensitive classified positions (\$8K).					
2024	0	30	0	30	0.0	1-Sided Adj
Explanation:	2HR005 COMPANY-UNION DISPUTE RESOLUTION. Labor Relations requests the non-labor costs associated with the cost of labor arbitrations and to resolve disputes between SoCalGas and the Unions (30K).					
2024	0	53	0	53	0.0	1-Sided Adj
Explanation:	RAMP: Risk Chapter SCG-Risk-5, Risk EMPL, ID C2 -- Drug and Alcohol Testing Programs. Anticipated increase in mandated D&A Testing due to forecasted Headcount increases.					
2024 Total	0	336	0	336	0.0	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,174	1,349	1,607	2,143	2,190
Non-Labor	402	477	412	389	478
NSE	0	0	0	0	0
Total	1,576	1,827	2,019	2,533	2,668
FTE	12.8	14.9	16.0	17.7	18.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-13	-8
NSE	0	0	0	0	0
Total	0	0	0	-13	-8
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,174	1,349	1,607	2,143	2,190
Non-Labor	402	477	412	376	470
NSE	0	0	0	0	0
Total	1,576	1,827	2,019	2,519	2,660
FTE	12.9	14.9	16.0	17.8	18.4
Vacation & Sick (Nominal \$)					
Labor	199	232	305	378	387
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	199	232	305	378	387
FTE	2.3	2.7	3.1	3.5	3.5
Escalation to 2021\$					
Labor	158	135	107	75	0
Non-Labor	50	43	30	29	0
NSE	0	0	0	0	0
Total	209	178	137	104	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	1,531	1,717	2,018	2,596	2,577
Non-Labor	452	521	442	404	470
NSE	0	0	0	0	0
Total	1,983	2,237	2,460	3,001	3,046
FTE	15.2	17.6	19.1	21.3	21.9

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-13	-8
NSE	0	0	0	0	0
Total	0	0	0	-13	-8
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-13	0	0.0	
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-8	0	0.0	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

RAMP Item # 1

RAMP Activity

RAMP Chapter: SCG-Risk-5 Incident Involving an Employee

RAMP Line Item ID: C03

RAMP Line Item Name: Employee Wellness Programs

Tranche(/s): Tranche1: Overall

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	672	672	672	672	2,516	3,045

Cost Estimate Changes from RAMP:

The GRC forecast is outside of RAMP range due to forecast updates.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of Employees	8,587.00	9,099.00	9,748.00	10,087.00	8,587.00	10,087.00

Work Unit Changes from RAMP:

Unit of Measure changed from # of FTEs to # of Employees to provide a more proper forecast gauge.

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	5.000	1.900

RSE Changes from RAMP:

General changes to risks scores or RSE values are primarily due to changes in the MAVF and RSE methodology, as discussed in the RAMP to GRC Integration testimony of R. Scott Pearson and Gregory S. Flores (Ex. SCG-03/SDG&E-03, Chapter 2)

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: B. SCG Director Labor Relations & Wellness
 Category-Sub: 1. SCG Director Labor Relations & Wellness
 Workpaper: 2HR005.000 - SCG Director Labor Relations & Wellness

RAMP Item # 2

RAMP Activity

RAMP Chapter: SCG-Risk-5 Incident Involving an Employee
 RAMP Line Item ID: C02
 RAMP Line Item Name: Drug and Alcohol Testing Programs
 Tranche(/s): Tranche1: Overall

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	253	276	295	306	473	572

Cost Estimate Changes from RAMP:
 The GRC forecast is outside of RAMP range due to forecast updates.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of Tests Administered	4,424.00	4,821.00	5,165.00	5,345.00	4,424.00	5,345.00

Work Unit Changes from RAMP:
 Change in Unit of Measure to more properly forecast RAMP activities (change FROM: # of FTE TO: # of Tests Administered).

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	30.000	2.900

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

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: C. SCG Director Org Effectiveness
 Workpaper: 2HR007.000

Summary for Category: C. SCG Director Org Effectiveness

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	2,401	2,535	2,535	2,535
Non-Labor	586	687	735	607
NSE	0	0	0	0
Total	2,987	3,222	3,270	3,142
FTE	22.7	23.7	23.7	23.7

Workpapers belonging to this Category:

2HR007.000 SCG Director Org Effectiveness

Labor	2,401	2,535	2,535	2,535
Non-Labor	586	687	735	607
NSE	0	0	0	0
Total	2,987	3,222	3,270	3,142
FTE	22.7	23.7	23.7	23.7

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR007.000 - SCG Director Org Effectiveness

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: C. SCG Director Org Effectiveness
 Category-Sub: 1. SCG Director Org Effectiveness
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

Activity Description:

The Organizational Effectiveness (OE) department provides leadership, organizational, and employee development programs, instructional design services, and knowledge transfer and management programs for SoCalGas. OE consists of three groups providing services to SoCalGas: Organizational Development & Talent Management, Knowledge Management, and Learning & Development.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		2,233	2,097	2,187	1,875	2,401	2,535	2,535	2,535	
Non-Labor		689	405	802	796	586	687	735	607	
NSE		0	0	0	0	0	0	0	0	
Total		2,921	2,502	2,989	2,672	2,988	3,222	3,270	3,142	
FTE		20.5	19.1	20.4	16.5	22.7	23.7	23.7	23.7	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: C. SCG Director Org Effectiveness
 Category-Sub: 1. SCG Director Org Effectiveness
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	2,401	2,401	2,401	134	134	134	2,535	2,535	2,535
Non-Labor	Base YR Rec	586	586	586	101	149	21	687	735	607
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		2,988	2,988	2,988	235	283	155	3,223	3,271	3,143
FTE	Base YR Rec	22.7	22.7	22.7	1.0	1.0	1.0	23.7	23.7	23.7

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	80	0	80	0.0	1-Sided Adj
Explanation:	<p>RAMP: Chapter SCG-CFF-7, ID 3 -- Training. 2HR007 STRATEGIC LEADER DEVELOPMENT PROGRAM ENHANCEMENTS. These increases account for rising vendor costs through our partner organization for this critical program for senior leaders. The cost of the program has been trimmed significantly since it was originally launched, but with rising space rental expense increase, the overall cost does increase slightly each year. (40K).</p> <p>LEADERSHIP CHALLENGE ENHANCEMENTS. The Leadership Challenge is designed for high potential managers who are preparing for leadership positions of increased responsibility. The program focuses on preparing leaders to think about inclusivity in a way that is strategic and collaborative. Current material has not been updated in over 5 years and requires updates to better align with Company goals and initiatives, including diversity, equity and inclusion and the Company's sustainability plan. (40K)</p>					
2022	134	21	0	155	1.0	1-Sided Adj
Explanation:	<p>RAMP: Chapter SCG-CFF-7, ID 2 -- Knowledge Transfer. 2HR007 EMPLOYEE DEVELOPMENT ADVISOR.</p> <p>OE plans to add one (1) Employee Development Advisor (EDA) to support mitigation efforts associated with the potential knowledge vacuum of represented employee vacancies, and to identify the critical skills and attributes that must be transitioned prior to the departure of key represented personnel (1 FTE \$134K Labor, \$10 NL).</p> <p>APQC MEMBERSHIP. This membership gives access to a full suite of benchmarking, best practices, and maturity models to support Knowledge Management efforts.</p> <p>SoCalGas believes APQC membership, used by other peer energy companies facing similar workforce planning issues as SoCalGas, is important to our workforce planning efforts (\$11K).</p>					
2022 Total	134	101	0	235	1.0	
2023	0	128	0	128	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: C. SCG Director Org Effectiveness
 Category-Sub: 1. SCG Director Org Effectiveness
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	<p>RAMP: Chapter SCG-CFF-7, ID 3 -- Training. 2HR007 STRATEGIC LEADER DEVELOPMENT PROGRAM ENHANCEMENTS. These increases account for rising vendor costs through our partner organization for this critical program for senior leaders. The cost of the program has been trimmed significantly since it was originally launched, but with rising space rental expense increase, the overall cost does increase slightly each year. (40K).</p> <p>LEADERSHIP CHALLENGE ENHANCEMENTS. Leadership Training Camp enhancements (RAMP). Leadership training camp was internally updated and converted to a virtual format in 2020. By 2023, the program will be due for another refresher as we seek to build in more critical skill building in the areas of inclusive leadership, knowledge transfer, and succession planning/development. This new focus was identified as a key mitigation strategy for some areas of risk outlined in the Workforce Planning portion of the 2021 RAMP filing. The cost for enhancements is estimated based on prior work with outside vendors and academic institutions who have supported our leadership development programming in the past. (88K)</p>					
2023	134	21	0	155	1.0	1-Sided Adj
Explanation:	<p>RAMP: Chapter SCG-CFF-7, ID 2 -- Knowledge Transfer. 2HR007 EMPLOYEE DEVELOPMENT ADVISOR.</p> <p>OE plans to add one (1) Employee Development Advisor (EDA) to support mitigation efforts associated with the potential knowledge vacuum of represented employee vacancies, and to identify the critical skills and attributes that must be transitioned prior to the departure of key represented personnel (1 FTE \$134K Labor, \$10 NL).</p> <p>APQC MEMBERSHIP. This membership gives access to a full suite of benchmarking, best practices, and maturity models to support Knowledge Management efforts.</p> <p>SoCalGas believes APQC membership, used by other peer energy companies facing similar workforce planning issues as SoCalGas, is important to our workforce planning efforts (\$11K).</p>					
2023 Total	134	149	0	283	1.0	
2024	134	21	0	155	1.0	1-Sided Adj
Explanation:	<p>RAMP: Chapter SCG-CFF-7, ID 2 -- Knowledge Transfer. 2HR007 EMPLOYEE DEVELOPMENT ADVISOR.</p> <p>OE plans to add one (1) Employee Development Advisor (EDA) to support mitigation efforts associated with the potential knowledge vacuum of represented employee vacancies, and to identify the critical skills and attributes that must be transitioned prior to the departure of key represented personnel (1 FTE \$134K Labor, \$10 NL).</p> <p>APQC MEMBERSHIP. This membership gives access to a full suite of benchmarking, best practices, and maturity models to support Knowledge Management efforts.</p> <p>SoCalGas believes APQC membership, used by other peer energy companies facing similar workforce planning issues as SoCalGas, is important to our workforce planning efforts (\$11K).</p>					
2024 Total	134	21	0	155	1.0	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto
Category: C. SCG Director Org Effectiveness
Category-Sub: 1. SCG Director Org Effectiveness
Workpaper: 2HR007.000 - SCG Director Org Effectiveness

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,712	1,648	1,740	1,548	2,041
Non-Labor	612	372	727	747	593
NSE	0	0	0	0	0
Total	2,324	2,020	2,467	2,296	2,634
FTE	17.4	16.2	17.1	13.8	19.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	22	-7	-7
NSE	0	0	0	0	0
Total	0	0	22	-7	-7
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,712	1,648	1,740	1,548	2,041
Non-Labor	612	372	748	740	586
NSE	0	0	0	0	0
Total	2,324	2,020	2,489	2,288	2,627
FTE	17.4	16.2	17.1	13.8	19.1
Vacation & Sick (Nominal \$)					
Labor	290	284	330	273	360
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	290	284	330	273	360
FTE	3.1	2.9	3.3	2.7	3.6
Escalation to 2021\$					
Labor	231	165	116	54	0
Non-Labor	77	34	54	57	0
NSE	0	0	0	0	0
Total	307	199	170	111	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	2,233	2,097	2,187	1,875	2,401
Non-Labor	689	405	802	796	586
NSE	0	0	0	0	0
Total	2,921	2,502	2,989	2,672	2,988
FTE	20.5	19.1	20.4	16.5	22.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: C. SCG Director Org Effectiveness
 Category-Sub: 1. SCG Director Org Effectiveness
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years		2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	22	-7	-7
NSE		0	0	0	0	0
	Total	0	0	22	-7	-7
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	22	0	0.0	CCTR Transf To 2200-8000.002
2019 Total	0	22	0	0.0	
2020	0	-7	0	0.0	1-Sided Adj
2020 Total	0	-7	0	0.0	
2021	0	-7	0	0.0	1-Sided Adj
2021 Total	0	-7	0	0.0	

Explanation: Transfer Non-Labor Expense to the Comp & Benefits CC 2200-8000.002.

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: C. SCG Director Org Effectiveness
 Category-Sub: 1. SCG Director Org Effectiveness
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

RAMP Item # 1

RAMP Activity

RAMP Chapter: SCG-CFF-7 Workforce Planning / Qualified Workforce

RAMP Line Item ID: 03

RAMP Line Item Name: Training

Tranche(/s): Tranche1: Overall

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	1,115	1,195	1,243	1,115	620	750

Cost Estimate Changes from RAMP:

The GRC forecast is outside of RAMP range due to forecast updates.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 0	0.00	0.00	0.00	0.00	0.00	0.00

Work Unit Changes from RAMP:

No feasible units for this activity.

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:

N/A

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: C. SCG Director Org Effectiveness
 Category-Sub: 1. SCG Director Org Effectiveness
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

RAMP Item # 2

RAMP Activity

RAMP Chapter: SCG-CFF-7 Workforce Planning / Qualified Workforce

RAMP Line Item ID: 02

RAMP Line Item Name: Knowledge Transfer

Tranche(/s): Tranche1: Overall

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	35	190	190	190	138	197

Cost Estimate Changes from RAMP:

N/A

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 0	0.00	1.00	1.00	1.00	0.00	1.00

Work Unit Changes from RAMP:

No feasible units for this activity.

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:

N/A

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: C. SCG Director Org Effectiveness
 Category-Sub: 1. SCG Director Org Effectiveness
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

RAMP Item # 3

RAMP Activity

RAMP Chapter: SCG-CFF-7 Workforce Planning / Qualified Workforce

RAMP Line Item ID: 04

RAMP Line Item Name: Training - Technical non-HR

Tranche(/s): Tranche1: Overall

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	295	295	295	295	280	340

Cost Estimate Changes from RAMP:

N/A

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 0	0.00	0.00	0.00	0.00	0.00	0.00

Work Unit Changes from RAMP:

No feasible units for this activity.

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:

N/A

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: D. SCG Director Diversity, Equity and Inclusion
 Workpaper: 2HR008.000

Summary for Category: D. SCG Director Diversity, Equity and Inclusion

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	510	510	644	644
Non-Labor	128	198	222	242
NSE	0	0	0	0
Total	638	708	866	886
FTE	4.3	4.3	5.3	5.3

Workpapers belonging to this Category:

2HR008.000 SCG Diversity, Equity and Inclusion Director

Labor	510	510	644	644
Non-Labor	128	198	222	242
NSE	0	0	0	0
Total	638	708	866	886
FTE	4.3	4.3	5.3	5.3

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR008.000 - SCG Diversity, Equity and Inclusion Director

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto
Category: D. SCG Director Diversity, Equity and Inclusion
Category-Sub: 1. SCG Diversity Equity and Inclusion Director
Workpaper: 2HR008.000 - SCG Diversity, Equity and Inclusion Director

Activity Description:

The Diversity, Equity & Inclusion (DE&I) department is responsible for developing and directing the Company-wide strategic business objectives for managing workplace diversity. Its responsibilities include the preparation of federally-required reporting on diversity data to the Equal Employment Opportunity Commission (EEOC) and OFCCP. The Diversity, Equity & Inclusion department develops and directs the Company's strategic plan, policies, and programs in this area. The department also develops and conducts training for all employees on prevention of workplace harassment and discrimination, maintaining a respectful work environment, and other diversity-related topics. With respect to these areas of focus, the department provides coaching, counseling, and guidance to both management and union-represented employees. The Diversity, Equity & Inclusion department drives initiatives for employees to get involved such as voluntary, employee-led resource groups, community conversations, more intimate DE&I dialogues, volunteer opportunities, and DEI councils. Additionally, the Diversity, Equity & Inclusion department supports Sempra's enterprise-wide strategic initiatives.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of the DE&I department has expanded in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of the DE&I department has expanded in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

NSE - Base YR Rec

N/A

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: D. SCG Director Diversity, Equity and Inclusion
 Category-Sub: 1. SCG Diversity Equity and Inclusion Director
 Workpaper: 2HR008.000 - SCG Diversity, Equity and Inclusion Director

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		317	286	360	316	510	510	644	644	
Non-Labor		84	68	71	25	128	198	222	242	
NSE		0	0	0	0	0	0	0	0	
Total		401	354	432	341	638	708	866	886	
FTE		2.6	2.4	2.9	2.9	4.3	4.3	5.3	5.3	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: D. SCG Director Diversity, Equity and Inclusion
 Category-Sub: 1. SCG Diversity Equity and Inclusion Director
 Workpaper: 2HR008.000 - SCG Diversity, Equity and Inclusion Director

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	510	510	510	0	134	134	510	644	644
Non-Labor	Base YR Rec	128	128	128	70	94	114	198	222	242
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		638	638	638	70	228	248	708	866	886
FTE	Base YR Rec	4.3	4.3	4.3	0.0	1.0	1.0	4.3	5.3	5.3

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	40	0	40	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RESOURCE GROUPS. Costs for four (4) Employee Resource Groups (ERGs) that support SoCalGas's Sustainability Strategy to promote and foster Diversity, Equity & Inclusion principles. ERGs are an integral component of the SoCalGas DEI strategy and serve to raise awareness and act as a bridge across cultural issues. ERGs support managerial effectiveness, leadership development, and communications with employees through team-building exercises, educational speakers, learning and development opportunities, and market materials for community relations and staffing events (\$10K x 4 = \$40K annually).					
2022	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR008 DEI STAFF DEVELOPMENT. Leadership Competency Development along with Diversity, Equity and Inclusion specific development programs which supports SoCalGas's Sustainability Strategy that seeks to increase racial and ethnic diversity and women representation in leadership roles (\$2.5K X 4 = \$10K).					
2022	0	5	0	5	0.0	1-Sided Adj
Explanation:	2HR008 DEI TRAVEL MILEAGE AND EXPENSES. Employee mileage and travel expenses in support of DEI Staff Development to attend Leadership Competency Development along with Diversity, Equity and Inclusion specific development programs which supports SoCalGas's Sustainability Strategy that seeks to increase racial and ethnic diversity and women representation in leadership roles (\$1.25K X 4 = \$5K).					
2022	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RESOURCE GROUP SUMMIT. Costs primarily for external speakers for the annual Employee Resource Group (ERG) Summit. The goal of the ERG Summit is to increase employee engagement and trust, and establish a sense of belonging among employees so that they feel more connected at work, work harder and smarter, and produce a higher quality work. As a result, the Company anticipates that the ERG Summit will result in gains in the form of improved performance, innovation, and decision-making. (\$15K annually).					
2022 Total	0	70	0	70	0.0	
2023	0	40	0	40	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: D. SCG Director Diversity, Equity and Inclusion
 Category-Sub: 1. SCG Diversity Equity and Inclusion Director
 Workpaper: 2HR008.000 - SCG Diversity, Equity and Inclusion Director

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	2HR008 EMPLOYEE RESOURCE GROUPS. Costs for four (4) Employee Resource Groups (ERGs) that support SoCalGas's Sustainability Strategy to promote and foster Diversity, Equity & Inclusion principles. ERGs are an integral component of the SoCalGas DEI strategy and serve to raise awareness and act as a bridge across cultural issues. ERGs support managerial effectiveness, leadership development, and communications with employees through team-building exercises, educational speakers, learning and development opportunities, and market materials for community relations and staffing events (\$10K x 4 - \$40K annually).					
2023	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR008 DATA ANALYTICS & REPORTING. DE&I plans to add \$25,000 in non-labor costs to provide data tracking and reporting on DEI metrics both as a federal requirement and voluntarily through sustainability reporting. The enhanced data and reporting will help SoCalGas better understand employee composition, and DEI metrics tracking will support goal-setting, goal tracking, and help support data analysis.					
2023	0	13	0	13	0.0	1-Sided Adj
Explanation:	2HR008 DEI STAFF DEVELOPMENT. Leadership Competency Development along with Diversity, Equity and Inclusion specific development programs which supports SoCalGas's Sustainability Strategy that seeks to increase racial and ethnic diversity and women representation in leadership roles (\$2.5K X 4 = \$10K).					
2023	0	6	0	6	0.0	1-Sided Adj
Explanation:	2HR008 DEI TRAVEL MILEAGE AND EXPENSES. Employee mileage and travel expenses in support of DEI Staff Development to attend Leadership Competency Development along with Diversity, Equity and Inclusion specific development programs which supports SoCalGas's Sustainability Strategy that seeks to increase racial and ethnic diversity and women representation in leadership roles (\$1.25K X 4 = \$5K).					
2023	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RESOURCE GROUP SUMMIT. Costs primarily for external speakers for the annual Employee Resource Group (ERG) Summit. The goal of the ERG Summit is to increase employee engagement and trust, and establish a sense of belonging among employees so that they feel more connected at work, work harder and smarter, and produce a higher quality work. As a result, the Company anticipates that the ERG Summit will result in gains in the form of improved performance, innovation, and decision-making. (\$15K annually).					
2023	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR008 DIVERSITY & INCLUSION ADVISOR. One (1) additional DE&I Advisor is required due to increased workload related to data collection, analysis, and reporting, as well as the addition of additional Employee Resource Groups (ERGs) which require management and oversight. Additionally, this resource will be involved with the creation and delivery of Employee and Leadership Development (1 FTE \$134K).					
2023 Total	134	94	0	228	1.0	
2024	0	13	0	13	0.0	1-Sided Adj

Note: Totals may include rounding differences.

SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: D. SCG Director Diversity, Equity and Inclusion
 Category-Sub: 1. SCG Diversity Equity and Inclusion Director
 Workpaper: 2HR008.000 - SCG Diversity, Equity and Inclusion Director

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	2HR008 DEI STAFF DEVELOPMENT. Leadership Competency Development along with Diversity, Equity and Inclusion specific development programs which supports SoCalGas's Sustainability Strategy that seeks to increase racial and ethnic diversity and women representation in leadership roles (\$2.5K X 4 = \$10K).					
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR008 DATA ANALYTICS & REPORTING. DE&I plans to add \$25,000 in non-labor costs to provide data tracking and reporting on DEI metrics both as a federal requirement and voluntarily through sustainability reporting. The enhanced data and reporting will help SoCalGas better understand employee composition, and DEI metrics tracking will support goal-setting, goal tracking, and help support data analysis.					
2024	0	40	0	40	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RESOURCE GROUPS. Costs for four (4) Employee Resource Groups (ERGs) that support SoCalGas's Sustainability Strategy to promote and foster Diversity, Equity & Inclusion principles. ERGs are an integral component of the SoCalGas DEI strategy and serve to raise awareness and act as a bridge across cultural issues. ERGs support managerial effectiveness, leadership development, and communications with employees through team-building exercises, educational speakers, learning and development opportunities, and market materials for community relations and staffing events (\$10K x 4 = \$40K annually).					
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	2HR008 DEI TRAVEL MILEAGE AND EXPENSES. Employee mileage and travel expenses in support of DEI Staff Development to attend Leadership Competency Development along with Diversity, Equity and Inclusion specific development programs which supports SoCalGas's Sustainability Strategy that seeks to increase racial and ethnic diversity and women representation in leadership roles (\$1.25K X 4 = \$5K).					
2024	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RESOURCE GROUP SUMMIT. Costs primarily for external speakers for the annual Employee Resource Group (ERG) Summit. The goal of the ERG Summit is to increase employee engagement and trust, and establish a sense of belonging among employees so that they feel more connected at work, work harder and smarter, and produce a higher quality work. As a result, the Company anticipates that the ERG Summit will result in gains in the form of improved performance, innovation, and decision-making. (\$15K annually).					
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR008 DIVERSITY & INCLUSION ADVISOR. One (1) additional DE&I Advisor is required due to increased workload related to data collection, analysis, and reporting, as well as the addition of additional Employee Resource Groups (ERGs) which require management and oversight. Additionally, this resource will be involved with the creation and delivery of Employee and Leadership Development (1 FTE \$134K).					
2024	0	20	0	20	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: D. SCG Director Diversity, Equity and Inclusion
 Category-Sub: 1. SCG Diversity Equity and Inclusion Director
 Workpaper: 2HR008.000 - SCG Diversity, Equity and Inclusion Director

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	2HR008 EMPLOYEE RESOURCE GROUPS. Costs for two (2) additional Employee Resource Groups (ERGs) that support SoCalGas's Sustainability Strategy to promote and foster Diversity , Equity & Inclusion principles. ERGs are an integral component of the SoCalGas DEI strategy and serve to raise awareness and act as a bridge across cultural issues. ERGs support managerial effectiveness, leadership development, and communications with employees through team-building exercises, educational speakers, learning and development opportunities, and market materials for community relations and staffing events (\$10K x 2 - \$20K annually).					
2024 Total	134	114	0	248	1.0	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: D. SCG Director Diversity, Equity and Inclusion
 Category-Sub: 1. SCG Diversity Equity and Inclusion Director
 Workpaper: 2HR008.000 - SCG Diversity, Equity and Inclusion Director

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	243	225	287	261	433
Non-Labor	75	62	66	25	129
NSE	0	0	0	0	0
Total	318	287	353	286	563
FTE	2.2	2.0	2.4	2.4	3.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	-1
NSE	0	0	0	0	0
Total	0	0	0	-1	-1
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	243	225	287	261	433
Non-Labor	75	62	66	23	128
NSE	0	0	0	0	0
Total	318	287	353	284	562
FTE	2.2	2.0	2.4	2.4	3.6
Vacation & Sick (Nominal \$)					
Labor	41	39	54	46	76
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	41	39	54	46	76
FTE	0.4	0.4	0.5	0.5	0.7
Escalation to 2021\$					
Labor	33	22	19	9	0
Non-Labor	9	6	5	2	0
NSE	0	0	0	0	0
Total	42	28	24	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	317	286	360	316	510
Non-Labor	84	68	71	25	128
NSE	0	0	0	0	0
Total	401	354	432	341	638
FTE	2.6	2.4	2.9	2.9	4.3

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: D. SCG Director Diversity, Equity and Inclusion
 Category-Sub: 1. SCG Diversity Equity and Inclusion Director
 Workpaper: 2HR008.000 - SCG Diversity, Equity and Inclusion Director

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	0	-1	-1
NSE		0	0	0	0	0
	Total	0	0	0	-1	-1
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
2020 Total	0	-1	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
2021 Total	0	-1	0	0.0	

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: E. PMOS – Performance Management
 Workpaper: 2HR003.000

Summary for Category: E. PMOS – Performance Management

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,191	1,501	1,501	1,501
Non-Labor	16	46	46	46
NSE	0	0	0	0
Total	1,207	1,547	1,547	1,547
FTE	9.5	12.5	12.5	12.5

Workpapers belonging to this Category:

2HR003.000 SCG Director Perf & Orgnl Strategy

Labor	1,191	1,501	1,501	1,501
Non-Labor	16	46	46	46
NSE	0	0	0	0
Total	1,207	1,547	1,547	1,547
FTE	9.5	12.5	12.5	12.5

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR003.000 - SCG Director Perf & Orgnl Strategy

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: E. PMOS – Performance Management
 Category-Sub: 1. PMOS – Performance Management
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

Activity Description:

The Performance Management and Organizational Strategy (PMOS) department acts as an internal consultancy at SoCalGas, developing systems and processes to effectively measure and monitor workforce performance, improve operational productivity, quality, efficiency and effectiveness.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		393	618	667	914	1,191	1,500	1,500	1,500	
Non-Labor		19	66	101	43	16	46	46	46	
NSE		0	0	0	0	0	0	0	0	
Total		412	684	768	957	1,207	1,546	1,546	1,546	
FTE		2.7	4.6	4.9	7.1	9.5	12.5	12.5	12.5	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: E. PMOS – Performance Management
 Category-Sub: 1. PMOS – Performance Management
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	1,191	1,191	1,191	310	310	310	1,501	1,501	1,501
Non-Labor	Base YR Rec	16	16	16	30	30	30	46	46	46
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,207	1,207	1,207	340	340	340	1,547	1,547	1,547
FTE	Base YR Rec	9.5	9.5	9.5	3.0	3.0	3.0	12.5	12.5	12.5

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	188	20	0	208	2.0	1-Sided Adj
Explanation:	RAMP: Chapter SCG-CFF-7, ID 1 -- Workforce Planning. 2HR003 SR. BUSINESS ANALYST IIs. Increased workload in Workforce Planning. (2 FTE @ \$98K x 2, \$196K).					
2022	122	10	0	132	1.0	1-Sided Adj
Explanation:	2HR003 PROJECT MANAGER II. CS Continuous Improvement plans to add one (1) Project Manager II at \$122,000 for labor to meet increased workloads due to increased number of capital, operational and strategic initiatives across the Company. (1 FTE @ \$122K).					
2022 Total	310	30	0	340	3.0	
2023	188	20	0	208	2.0	1-Sided Adj
Explanation:	RAMP: Chapter SCG-CFF-7, ID 1 -- Workforce Planning. 2HR003 SR. BUSINESS ANALYST IIs. Workforce Planning plans to add two (2) Sr. Business Analyst II to meet the increasing demands from business units in ad-hoc analyses of headcount, attrition, hiring trends, and setting appropriate headcount targets to match the organization with an appropriate number of employees with the right skills to meet business needs. Additionally, the Sr. Business Analyst IIs will be responsible for implementation of additional workforce planning models, update forecasts as conditions change, lead monthly planning meetings with the business units they are assigned, and provide data and analysis to support decision-making (2 FTE @ \$94K x 2, \$188K).					
2023	122	10	0	132	1.0	1-Sided Adj
Explanation:	2HR003 PROJECT MANAGER II. CS Continuous Improvement plans to add one (1) Project Manager II at \$122,000 for labor to meet increased workloads due to increased number of capital, operational and strategic initiatives across the Company. (1 FTE @ \$122K).					
2023 Total	310	30	0	340	3.0	
2024	188	20	0	208	2.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: E. PMOS – Performance Management
 Category-Sub: 1. PMOS – Performance Management
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	RAMP: Chapter SCG-CFF-7, ID 1 -- Workforce Planning. 2HR003 SR. BUSINESS ANALYST IIs. Workforce Planning plans to add two (2) Sr. Business Analyst II to meet the increasing demands from business units in ad-hoc analyses of headcount, attrition, hiring trends, and setting appropriate headcount targets to match the organization with an appropriate number of employees with the right skills to meet business needs. Additionally, the Sr. Business Analyst IIs will be responsible for implementation of additional workforce planning models, update forecasts as conditions change, lead monthly planning meetings with the business units they are assigned, and provide data and analysis to support decision-making (2 FTE @ \$94K x 2, \$188K).					
2024	122	10	0	132	1.0	1-Sided Adj
Explanation:	2HR003 PROJECT MANAGER II. CS Continuous Improvement plans to add one (1) Project Manager II at \$122,000 for labor to meet increased workloads due to increased number of capital, operational and strategic initiatives across the Company. (1 FTE @ \$122K).					
2024 Total	310	30	0	340	3.0	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto
Category: E. PMOS – Performance Management
Category-Sub: 1. PMOS – Performance Management
Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	302	486	531	674	1,120
Non-Labor	17	60	94	44	413
NSE	0	0	0	0	0
Total	319	546	625	718	1,533
FTE	2.3	3.9	4.1	5.2	8.7
Adjustments (Nominal \$) **					
Labor	0	0	0	81	-108
Non-Labor	0	0	0	-4	-397
NSE	0	0	0	0	0
Total	0	0	0	77	-505
FTE	0.0	0.0	0.0	0.7	-0.7
Recorded-Adjusted (Nominal \$)					
Labor	302	486	531	755	1,012
Non-Labor	17	60	94	40	16
NSE	0	0	0	0	0
Total	318	546	625	794	1,028
FTE	2.3	3.9	4.1	6.0	8.0
Vacation & Sick (Nominal \$)					
Labor	51	84	101	133	179
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	51	84	101	133	179
FTE	0.4	0.7	0.8	1.1	1.5
Escalation to 2021\$					
Labor	41	49	35	26	0
Non-Labor	2	5	7	3	0
NSE	0	0	0	0	0
Total	43	54	42	29	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	393	618	667	914	1,191
Non-Labor	19	66	101	43	16
NSE	0	0	0	0	0
Total	412	684	768	957	1,207
FTE	2.7	4.6	4.9	7.1	9.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: E. PMOS – Performance Management
 Category-Sub: 1. PMOS – Performance Management
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	81	-108
Non-Labor	-0.342	0	0	-4	-397
NSE	0	0	0	0	0
Total	-0.342	0	0	77	-505
FTE	0.0	0.0	0.0	0.7	-0.7

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	0.0	CCTR Transf To 2200-0413.000
Explanation:	Transfer to 2IT013.000 CC 2200-0413.000				
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	81	0	0	0.7	CCTR Transf From 2200-2442.000
Explanation:	Transfer SCG employee Norma Castro-Tirado labor dollars when the labor dollars were charged to Cost Center 2200-2442.				
2020 Total	81	-4	0	0.7	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-393	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-171	-3	0	-1.2	CCTR Transf To 2200-0413.000
Explanation:	Transfer to 2IT013.000, CC 2200-0413.000				

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: E. PMOS – Performance Management
 Category-Sub: 1. PMOS – Performance Management
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-16	0	0	-0.2	CCTR Transf To 2200-0020.000
Explanation:	Dollars that the Organizational Change Management department is charging to CCM is still falling under workpaper 2IT013 but we'd like those specific costs to show up under 2GT005. IO 300811020				
2021	79	0	0	0.7	CCTR Transf From 2200-2442.000
Explanation:	Transfer SCG employee Norma Castro-Tirado labor dollars when the labor dollars were charged to Cost Center 2200-2442.				
2021 Total	-108	-397	0	-0.7	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: E. PMOS – Performance Management
 Category-Sub: 1. PMOS – Performance Management
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

RAMP Item # 1

RAMP Activity

RAMP Chapter: SCG-CFF-7 Workforce Planning / Qualified Workforce

RAMP Line Item ID: 01

RAMP Line Item Name: Workforce Planning

Tranche(s): Tranche1: Overall

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	585	793	793	793	940	1,105

Cost Estimate Changes from RAMP:

The GRC forecast is outside of RAMP range due to forecast updates.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of FTEs	3.00	5.00	5.00	5.00	3.00	5.00

Work Unit Changes from RAMP:

N/A

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:

N/A

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: F. SCG Executive
 Workpaper: 2HR001.000

Summary for Category: F. SCG Executive

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	888	888	888	888
Non-Labor	3,117	3,117	3,117	3,117
NSE	0	0	0	0
Total	4,005	4,005	4,005	4,005
FTE	5.6	5.6	5.6	5.6

Workpapers belonging to this Category:

2HR001.000 Executive Offices

Labor	888	888	888	888
Non-Labor	3,117	3,117	3,117	3,117
NSE	0	0	0	0
Total	4,005	4,005	4,005	4,005
FTE	5.6	5.6	5.6	5.6

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR001.000 - Executive Offices

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: F. SCG Executive
 Category-Sub: 1. SCG Executive
 Workpaper: 2HR001.000 - Executive Offices

Activity Description:

The Chief Executive Officer, President, Chief Operating Officer, and Chief Administrative & Diversity Officer provide executive leadership within SoCalGas. These officers are ultimately responsible and accountable for the performance of SoCalGas. Executive Leadership executes the direction utility employees follow in providing safe, reliable and equitable service to customers.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		593	455	530	1,127	888	888	888	888	
Non-Labor		1,287	1,834	1,798	1,945	3,117	3,116	3,116	3,116	
NSE		0	0	0	0	0	0	0	0	
Total		1,880	2,289	2,328	3,071	4,005	4,004	4,004	4,004	
FTE		2.9	2.6	2.9	3.6	5.6	5.6	5.6	5.6	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: F. SCG Executive
 Category-Sub: 1. SCG Executive
 Workpaper: 2HR001.000 - Executive Offices

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	888	888	888	0	0	0	888	888	888
Non-Labor	Base YR Rec	3,117	3,117	3,117	0	0	0	3,117	3,117	3,117
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		4,005	4,005	4,005	0	0	0	4,005	4,005	4,005
FTE	Base YR Rec	5.6	5.6	5.6	0.0	0.0	0.0	5.6	5.6	5.6

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive
Workpaper: 2HR001.000 - Executive Offices

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,452	1,536	388	944	751
Non-Labor	1,320	1,877	900	5,348	3,322
NSE	0	0	0	0	0
Total	2,772	3,413	1,288	6,292	4,073
FTE	4.5	4.8	2.3	3.1	4.6
Adjustments (Nominal \$) **					
Labor	-998	-1,178	33	-13	4
Non-Labor	-176	-195	778	-3,542	-206
NSE	0	0	0	0	0
Total	-1,174	-1,373	811	-3,555	-202
FTE	-2.0	-2.6	0.2	-0.1	0.1
Recorded-Adjusted (Nominal \$)					
Labor	454	358	422	930	755
Non-Labor	1,144	1,681	1,677	1,807	3,117
NSE	0	0	0	0	0
Total	1,598	2,039	2,099	2,737	3,872
FTE	2.5	2.2	2.5	3.0	4.7
Vacation & Sick (Nominal \$)					
Labor	77	62	80	164	133
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	77	62	80	164	133
FTE	0.4	0.4	0.4	0.6	0.9
Escalation to 2021\$					
Labor	61	36	28	33	0
Non-Labor	143	153	121	138	0
NSE	0	0	0	0	0
Total	205	188	149	171	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	593	455	530	1,127	888
Non-Labor	1,287	1,834	1,798	1,945	3,117
NSE	0	0	0	0	0
Total	1,880	2,289	2,328	3,071	4,005
FTE	2.9	2.6	2.9	3.6	5.6

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive
Workpaper: 2HR001.000 - Executive Offices

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-998	-1,178	33	-13	4
Non-Labor	-176	-195	778	-3,542	-206
NSE	0	0	0	0	0
Total	-1,174	-1,373	811	-3,555	-202
FTE	-2.0	-2.6	0.2	-0.1	0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-536	-5	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2017	-462	-5	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2017	0	-52	0	0.0	1-Sided Adj
Explanation:	Exclude the portion of American Gas Association (AGA) dues payment that is attributable to influencing legislation and therefore should not be ratepayer-funded.				
2017	0	-115	0	0.0	CCTR Transf To 2100-0001.000
Explanation:	Transfer SDG&E's portion of the non-lobbying portion of the American Gas Association (AGA) dues payment from SoCalGas Cost Center 2200-2101 to SDG&E Cost Center 2100-0001.				
2017 Total	-998	-176	0	-2.0	
2018	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-491	-9	0	-0.9	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018	-204	-7	0	-0.7	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: F. SCG Executive
 Category-Sub: 1. SCG Executive
 Workpaper: 2HR001.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018	-483	-22	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018	0	-32	0	0.0	1-Sided Adj
Explanation:	Exclude the portion of American Gas Association (AGA) dues payment that is attributable to influencing legislation and therefore should not be ratepayer-funded.				
2018	0	-124	0	0.0	CCTR Transf To 2100-0001.000
Explanation:	Transfer SDG&E's portion of the non-lobbying portion of the American Gas Association (AGA) dues payment from SoCalGas Cost Center 2200-2101 to SDG&E Cost Center 2100-0001.				
2018 Total	-1,178	-195	0	-2.6	
2019	12	0	0	0.1	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	21	11	0	0.1	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	-4	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	9	0	0.0	1-Sided Adj
Explanation:	Adjust the portion of AGA dues payment that is not attributable to influencing legislation due to the timing of how the invoice payments were originally accounted for.				
2019	0	-133	0	0.0	CCTR Transf To 2100-0001.000
Explanation:	Transfer SDG&E's portion of the non-lobbying portion of the American Gas Association (AGA) dues payment from SoCalGas Cost Center 2200-2101 to SDG&E Cost Center 2100-0001.				
2019	0	-1	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: F. SCG Executive
 Category-Sub: 1. SCG Executive
 Workpaper: 2HR001.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	188	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expense to the Comp & Benefits Cost Center 2200-8000.002.				
2019	0	143	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expense to the Comp & Benefits CC 2200-8000.002.				
2019	0	565	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expense to the Comp & Benefits CC 2200-8000.002.				
2019 Total	33	778	0	0.2	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-20	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: F. SCG Executive
 Category-Sub: 1. SCG Executive
 Workpaper: 2HR001.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-10	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	-13	0	0	-0.1	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	0	-101	0	0.0	CCTR Transf To 2100-0001.000
Explanation:	Transfer SDG&E's portion of the non-lobbying portion of the American Gas Association (AGA) dues payment from SoCalGas Cost Center 2200-2101 to SDG&E Cost Center 2100-0001.				
2020	0	-3,400	0	0.0	CCTR Transf To 2200-2614.000
Explanation:	2HR001 to 2RD000. Transfer consulting fees to Business Strategy and Development-Clean Energy Innovations CC 2200-2614 (\$3.4M)				
2020 Total	-13	-3,542	0	-0.1	
2021	0	-100	0	0.0	CCTR Transf To 2200-2614.000
Explanation:	2HR001 to 2RD000. Transfer consulting fees to Business Strategy and Development-Clean Energy Innovations CC 2200-2614 (\$100K).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: F. SCG Executive
 Category-Sub: 1. SCG Executive
 Workpaper: 2HR001.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	49	0	0.0	CCTR Transf From 2200-2102.000
Explanation:	Transfer of expenses to where they reside and will be forecasted.				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-26	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2021	4	0	0	0.1	1-Sided Adj
Explanation:	This adjustment is needed to correct a prior period adjustment that was entered in 2021 for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits)				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Exclude the portion of American Gas Association (AGA) dues payment on behalf of SDG&E that is attributable to influencing legislation and therefore should not be ratepayer-funded.				
2021	0	-123	0	0.0	CCTR Transf To 2100-0001.000
Explanation:	Transfer SDG&E's portion of the non-lobbying portion of the American Gas Association (AGA) dues payment from SoCalGas Cost Center 2200-2101 to SDG&E Cost Center 2100-0001.				
2021 Total	4	-206	0	0.1	

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: F. SCG Executive
 Category-Sub: 1. SCG Executive
 Workpaper: 2HR001.000 - Executive Offices

RAMP Item # 1

RAMP Activity

RAMP Chapter: SCG-Risk-5 Incident Involving an Employee
 RAMP Line Item ID: C09
 RAMP Line Item Name: Utilizing Industry Best Practices and Benchmarking
 Tranche(/s): Tranche1: Overall

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	929	929	929	929	1,012	1,225

Cost Estimate Changes from RAMP:

Transfer of SDG&E's portion of the non-lobbying portion of the AGA dues payment from SoCalGas to SDG&E.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of Member Fee	1.00	1.00	1.00	1.00	1.00	1.00

Work Unit Changes from RAMP:

N/A

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	5.000	4.830

RSE Changes from RAMP:

General changes to risks scores or RSE values are primarily due to changes in the MAVF and RSE methodology , as discussed in the RAMP to GRC Integration testimony of R. Scott Pearson and Gregory S. Flores (Ex. SCG-03/SDG&E-03, Chapter 2)

Southern California Gas Company
 2024 GRC - REVISED
 Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto

Summary of Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. ECS System Reporting	324	324	324	324
Total	324	324	324	324

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. ECS System Reporting
 Cost Center: 2200-2397.000

Summary for Category: A. ECS System Reporting

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	311	311	311	311
Non-Labor	13	13	13	13
NSE	0	0	0	0
Total	<u>324</u>	<u>324</u>	<u>324</u>	<u>324</u>
FTE	2.8	2.8	2.8	2.8

Cost Centers belonging to this Category:

2200-2397.000 ECS System Reporting

Labor	311	311	311	311
Non-Labor	13	13	13	13
NSE	0	0	0	0
Total	<u>324</u>	<u>324</u>	<u>324</u>	<u>324</u>
FTE	2.8	2.8	2.8	2.8

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2397.000 - ECS System Reporting

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. ECS System Reporting
 Category-Sub: 1. ECS System Reporting
 Cost Center: 2200-2397.000 - ECS System Reporting

Activity Description:

ECS System Reporting maintains and operates the electronic systems used to manage Employee Care Services work. Personnel within this cost center also prepare operating reports used by management to monitor the status of WC, leave and return to work activities as well as staff performance .

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2021 most appropriately reflect the expected staffing levels and non-labor requirements to operate this area. The drivers for using the base year recorded costs methodology include:

- The function of this area has changed in recent years and the base year is representative of our expectations for the 2024 test year.
- This area is not heavily influenced by external factors that would require a different forecast method .

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		322	327	326	350	311	311	311	311	
Non-Labor		10	6	4	7	13	13	13	13	
NSE		0	0	0	0	0	0	0	0	
Total		332	333	330	357	324	324	324	324	
FTE		3.2	3.2	3.1	3.2	2.8	2.8	2.8	2.8	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. ECS System Reporting
 Category-Sub: 1. ECS System Reporting
 Cost Center: 2200-2397.000 - ECS System Reporting

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	311	13	0	324	2.8	311	13	0	324	2.8
Total Incurred	311	13	0	324	2.8	311	13	0	324	2.8
% Allocation										
Retained	79.22%	79.22%				87.31%	87.31%			
SEU	19.69%	19.69%				11.91%	11.91%			
CORP	0.75%	0.75%				0.46%	0.46%			
Unreg	0.34%	0.34%				0.32%	0.32%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	311	13	0	324	2.8	311	13	0	324	2.8
Total Incurred	311	13	0	324	2.8	311	13	0	324	2.8
% Allocation										
Retained	87.31%	87.31%				87.31%	87.31%			
SEU	11.91%	11.91%				11.91%	11.91%			
CORP	0.46%	0.46%				0.46%	0.46%			
Unreg	0.32%	0.32%				0.32%	0.32%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Evaluated the shared tasks and time devoted between SoCalGas, SDGE, Sempra Corp and Unregulated Companies.

Cost Center Allocation Percentage for 2022

Evaluated the shared tasks and time devoted between SoCalGas, SDGE, Sempra Corp and Unregulated Companies.

Cost Center Allocation Percentage for 2023

Evaluated the shared tasks and time devoted between SoCalGas, SDGE, Sempra Corp and Unregulated Companies.

Cost Center Allocation Percentage for 2024

Evaluated the shared tasks and time devoted between SoCalGas, SDGE, Sempra Corp and Unregulated Companies.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. ECS System Reporting
 Category-Sub: 1. ECS System Reporting
 Cost Center: 2200-2397.000 - ECS System Reporting

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	311	311	311	0	0	0	311	311	311
Non-Labor	Base YR Rec	13	13	13	0	0	0	13	13	13
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		324	324	324	0	0	0	324	324	324
FTE	Base YR Rec	2.8	2.8	2.8	0.0	0.0	0.0	2.8	2.8	2.8

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto
Category: A. ECS System Reporting
Category-Sub: 1. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	249	258	259	285	264
Non-Labor	9	6	4	8	14
NSE	0	0	0	0	0
Total	258	263	263	293	279
FTE	2.7	2.7	2.6	2.7	2.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	-1
NSE	0	0	0	0	0
Total	0	0	0	-1	-1
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	249	258	259	285	264
Non-Labor	9	6	4	7	13
NSE	0	0	0	0	0
Total	258	263	263	292	278
FTE	2.7	2.7	2.6	2.7	2.4
Vacation & Sick (Nominal \$)					
Labor	42	44	49	50	47
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	42	44	49	50	47
FTE	0.5	0.5	0.5	0.5	0.4
Escalation to 2021\$					
Labor	31	25	18	14	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
Total	32	25	18	15	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	322	327	326	350	311
Non-Labor	10	6	4	7	13
NSE	0	0	0	0	0
Total	332	333	330	357	324
FTE	3.2	3.2	3.1	3.2	2.8

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Abigail M. Nishimoto
 Category: A. ECS System Reporting
 Category-Sub: 1. ECS System Reporting
 Cost Center: 2200-2397.000 - ECS System Reporting

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	0	-0.947	-1
NSE		0	0	0	0	0
	Total	0	0	0	-0.947	-1
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
2020 Total	0	-1	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
2021 Total	0	-1	0	0.0	

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

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

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Abigail M. Nishimoto

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0342	000	DIR PERF MGT & ORG
2200-0839	000	HR STAFFING & OPERATIONS
2200-0840	000	HR ORG DEVELOPMENT-SCG
2200-0842	000	DIR LABOR RELATIONS -SCG
2200-0902	000	WORKFORCE PLANNING
2200-0903	000	CI PROGRAM MANAGEMENT OFFICE
2200-0904	000	CONTINUOUS IMPROVEMENT
2200-0956	000	STAFFING UNION
2200-1099	000	INACTIVE - TEMPORARY CMAS NPD
2200-2101	000	SCG PRESIDENT & CEO
2200-2163	000	WELLNESS - SCG
2200-2165	000	VP HUMAN RESOURCES
2200-2201	000	CUSTOMER DATA ANALYTICS
2200-2207	000	DMS SCG-NSS
2200-2262	000	COO SCG - NSS
2200-2318	000	PRESIDENT OF SOCAL GAS
2200-2337	000	HR DIVERSITY-SCG
2200-2398	000	ECS OPERATIONS
2200-2399	000	ECSRegulations/Training
2200-2478	000	DIR HR SERVICES
2200-2538	000	SR VP SPEC PROJ
2200-2563	000	STRATEGIC INITIATIVES
2200-2564	000	GROWTH INITIATIVES
2200-2578	000	HR RESEARCH, ANALYSIS & HRIS
2200-2633	000	HR INFORMATION SYSTEMS
2200-8959	000	WELFARE BEN-LT DISABILITY