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

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

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

# BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

NOVEMBER 2014



# 2016 General Rate Case - APP INDEX OF WORKPAPERS

# **Exhibit SCG-21-WP - COMPENSATION & BENEFITS**

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# Overall Summary For Exhibit No. SCG-21-WP

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Description
Non-Shared Services
Shared Services
Total

In 2013 \$ (000) Incurred Costs						
Adjusted-Recorded		Adjusted-Forecast				
2013	2014	2015	2016			
171,378	169,519	172,299	184,818			
0	0	0	0			
171,378	169.519	172,299	184,818			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

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

Description
A. Compensation
B. Health Benefits
C. Welfare Benefits
D. Retirement Plans
E. Other Benefit Programs
Total

	In 2013 \$ (000) Incurred Costs						
Adjusted- Recorded	Adjusted-Forecast						
2013	2014	2015	2016				
66,825	56,814	57,679	58,778				
79,980	84,246	88,643	98,663				
1,908	1,953	2,100	2,226				
18,441	21,921	19,258	20,331				
4,224	4,585	4,619	4,820				
171,378	169,519	172,299	184,818				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

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

Description
A. Compensation
B. Health Benefits
C. Welfare Benefits
D. Retirement Plans
E. Other Benefit Programs
Total

	In 2013 \$ (000) Incurred Costs						
Adjusted- Recorded	Adjusted-Forecast						
2013	2014	2015	2016				
66,825	56,814	57,679	58,778				
79,980	84,246	88,643	98,663				
1,908	1,953	2,100	2,226				
18,441	21,921	19,258	20,331				
4,224	4,585	4,619	4,820				
171,378	169,519	172,299	184,818				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation
Workpaper: VARIOUS

# Summary for Category: A. Compensation

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

#### Workpapers belonging to this Category:

Workpapers belonging to t	this Category:			
2CP000.000 COMPENSA	TION-VARIABLE PAY			
Labor	58,721	47,877	48,430	49,213
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	58,721	47,877	48,430	49,213
FTE	0.0	0.0	0.0	0.0
2CP000.002 COMPENSA	TION - LONG-TERM INC	ENTIVE PROGRAM		
Labor	0	0	0	0
Non-Labor	5,833	0	0	0
NSE	0	7,019	7,300	7,592
Total	5,833	7,019	7,300	7,592
FTE	0.0	0.0	0.0	0.0
2CP000.001 COMPENSA	TION - SPOT CASH PRO	OGRAM		
Labor	2,159	1,291	1,291	1,291
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	2,159	1,291	1,291	1,291
FTE	0.0	0.0	0.0	0.0
2PB000.018 COMPENSA	TION - EMPLOYEE REC	OGNITION PROGRAM		
Labor	0	0	0	0
Non-Labor	112	0	0	0
NSE	0	627	658	682
Total	112	627	658	682
FTE	0.0	0.0	0.0	0.0

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub 1. Short-Term Incentive Compensation

Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

#### **Activity Description:**

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

#### **Forecast Explanations:**

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

#### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 1. Short-Term Incentive Compensation

Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

# **Forecast Summary:**

			In 201	3 \$(000) li	ncurred Co	sts				
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjus	ted-Forec	ast
Years	s	2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	47,877	48,430	49,213	47,877	48,430	49,213
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Tota	al	0	0	0	47,877	48,430	49,213	47,877	48,430	49,213
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

# Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 1. Short-Term Incentive Compensation

Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

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

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

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 1. Short-Term Incentive Compensation

Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

# Summary of Adjustments to Recorded:

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

# **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>
2009	35,443	0	0	0.0 1-S	ided Adj	N/A	DSREED2013120 6141014693
Add ICP co	ests to correct wo	orkgroup					0111011000
2009	-5,430	0	0	0.0 1-S	ided Adj	N/A	TP1JMY20140703
To remove	V&S						151442130
2009 Total	30,014	0	0	0.0			
2010	42,058	0	0	0.0 1-S	ided Adj	N/A	DSREED2014022
Add ICP co	ests to correct wo	orkgroup					4162906097
2010	-6,264	0	0	0.0 1-S	ided Adj	N/A	TP1JMY20140703
To remove	V&S						151611717
2010 Total	35,794	0	0	0.0			
2011	37,204	0	0	0.2 1-S	ided Adj	N/A	DSREED2013120
Transfer IC	P costs to corre	ct workgroup	)				6150107250
2011	-5,701	0	0	0.0 1-S	ided Adj	N/A	TP1JMY20140703
To remove	V&S						153053617

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub: 1. Short-Term Incentive Compensation

Workpaper: 2CP000.000 - COMPENSATION-VARIABLE PAY

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2011 Total	31,502	0	0	0.2			
2012	52,243	0	0	0.0 1-	Sided Adj	N/A	DSREED2013120
Transfer IC	P costs to co	rrect workgro	up				6153505223
2012	-7,210	0	0	0.0 1-	Sided Adj	N/A	TP1JMY20140703
To remove	V&S						153217203
2012 Total	45.024		0				
zo iz iotai	45,034	0	U	0.0			
2012 10141	45,034	0	U	0.0			
2013	53,406	0	0		Sided Adj	N/A	DSREED2014022
2013		0	0		Sided Adj	N/A	DSREED2014022 4092015147
2013	53,406	0	0	0.0 1-	Sided Adj Sided Adj	N/A N/A	
2013 Transfer IC	53,406 CP costs to co -8,369	0 rrect workgro	0 up	0.0 1-			4092015147

**Supplemental Workpapers for Workpaper 2CP000.000** 

# Southern California Gas Company 2016 GRC - APP

# Non-Shared Service Workpapers

SoCalGas							
			-				
Variable Pay Projection							
For Years 2014-2016							
		ASSUMPTION	16				
ICP calculated based on salary salary and headcount.     Labor inflation for 2014-2016 a				ayout and incre	eases based on ch	nang	es in <b>2016</b>
2. 2000				2.75%	2.75%		2.58%
Projected headcount and perce  Headcount	entage increase are	as follows:		2014	<b>2015</b> 8,787		2016
Headcount				8,378	8,707		9,100
<ul><li>4. Average ICP per executive is</li><li>5. Average ICP per remaining no</li><li>6. Includes projection for ICP pay</li></ul>	able to represented	d employees that p	\$ \$ erforr	148,193 14,020 m duties of nor	n-represented		
employees based on prior yea	ar payment informat			I		ı	
employees based on prior yea					Projected		
	Act	tual		2014	Projected 2015		2016
employees based on prior year  Headcount Information				2014	Projected 2015		2016
Headcount Information	Act	tual			2015		
	Act March 2014	tual 2013		2014 13 3,146			2016 13 3,422
Headcount Information  Executive Headcount	Act March 2014  14	tual 2013		13	<b>2015</b>		13
Headcount Information  Executive Headcount Non Exec Headcount	Act March 2014  14 2,772	tual 2013 12 2,721		13 3,146	2015 13 3,273		13 3,422
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount	March 2014  14 2,772 5,455	tual  2013  12 2,721 5,463		13 3,146 5,983	2015 13 3,273 6,232		13 3,422 6,387
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount  Total Headcount  Projected Costs	March 2014  14 2,772 5,455	12 2,721 5,463 8,196		13 3,146 5,983 <b>9,142</b>	2015 13 3,273 6,232 9,518	•	13 3,422 6,387 <b>9,822</b>
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount  Total Headcount  Projected Costs  Executive	March 2014  14 2,772 5,455	tual 2013 12 2,721 5,463 8,196 \$ 2,732,828	\$	13 3,146 5,983 <b>9,142</b> 1,979,481	2015  13 3,273 6,232 9,518  \$ 2,033,917	\$	13 3,422 6,387 <b>9,822</b> 2,086,463
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount  Total Headcount  Projected Costs  Executive Non Executive	Act March 2014  14 2,772 5,455 8,241	\$ 2,732,828 54,142,896	\$	13 3,146 5,983 <b>9,142</b> 1,979,481 45,318,360	2015  13 3,273 6,232 9,518  \$ 2,033,917 47,147,804	\$	13 3,422 6,387 <b>9,822</b> 2,086,463 49,214,277
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount  Total Headcount  Projected Costs  Executive	Act March 2014  14 2,772 5,455 8,241	tual 2013 12 2,721 5,463 8,196 \$ 2,732,828	\$	13 3,146 5,983 <b>9,142</b> 1,979,481	2015  13 3,273 6,232 9,518  \$ 2,033,917	\$	13 3,422 6,387 <b>9,822</b> 2,086,463
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount  Total Headcount  Projected Costs  Executive Non Executive Union (for Non-Rep Duties Performance)  Total Cost	Act March 2014  14 2,772 5,455 8,241	\$ 2,732,828 54,142,896 1,845,276	,	13 3,146 5,983 <b>9,142</b> 1,979,481 45,318,360 1,896,021	\$ 2,033,917 47,147,804 1,948,162		13 3,422 6,387 <b>9,822</b> 2,086,463 49,214,277 1,998,492
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount  Total Headcount  Projected Costs  Executive Non Executive Union (for Non-Rep Duties Performation)	Act March 2014  14 2,772 5,455 8,241	\$ 2,732,828 54,142,896 1,845,276	,	13 3,146 5,983 <b>9,142</b> 1,979,481 45,318,360 1,896,021	\$ 2,033,917 47,147,804 1,948,162		13 3,422 6,387 <b>9,822</b> 2,086,463 49,214,277 1,998,492
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount  Total Headcount  Projected Costs  Executive Non Executive Union (for Non-Rep Duties Performation of the cost of the cos	Act March 2014  14 2,772 5,455 8,241	\$ 2,732,828 54,142,896 1,845,276 \$ 58,721,000	,	13 3,146 5,983 <b>9,142</b> 1,979,481 45,318,360 1,896,021 <b>49,193,862</b>	\$ 2,033,917 47,147,804 1,948,162 \$ 51,129,883		13 3,422 6,387 <b>9,822</b> 2,086,463 49,214,277 1,998,492 <b>53,299,232</b>
Headcount Information  Executive Headcount Non Exec Headcount Union Headcount  Total Headcount  Projected Costs  Executive Non Executive Union (for Non-Rep Duties Performance)  Total Cost	Act March 2014  14 2,772 5,455 8,241	\$ 2,732,828 \$ 54,142,896 1,845,276	\$	13 3,146 5,983 <b>9,142</b> 1,979,481 45,318,360 1,896,021	\$ 2,033,917 47,147,804 1,948,162	\$	13 3,422 6,387 <b>9,822</b> 2,086,463 49,214,277 1,998,492

Total Cost in 2013 \$

\$ 58,721,000

\$

47,877,238 \$

48,429,628 \$

49,212,998

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

# Southern California Gas Company 2016 GRC - APP

Non-Shared Service Workpapers

**COMPENSATION & BENEFITS** Area:

Witness: Debbie S. Robinson A. Compensation Category:

Category-Sub 2. Long-Term Incentive Compensation

2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM Workpaper:

#### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

#### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 2. Long-Term Incentive Compensation

Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

# **Forecast Summary:**

	In 2013 \$(000) Incurred Costs										
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjus	Adjusted-Forecast		
Years	5	2014	2014 2015 2016			2015	2016	2014	2015	2016	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
NSE	Zero-Based	0	0	0	7,019	7,300	7,592	7,019	7,300	7,592	
Tota	I	0	0	0	7,019	7,300	7,592	7,019	7,300	7,592	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

# Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 2. Long-Term Incentive Compensation

Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

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

Determination of Aujusteu-	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	3,233	3,497	5,410	4,267	5,833
NSE	0	0	0	0	0
Total	3,233	3,497	5,410	4,267	5,833
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	I \$)				
Labor	0	0	0	0	0
Non-Labor	3,233	3,497	5,410	4,267	5,833
NSE	0	0	0	0	0
Total	3,233	3,497	5,410	4,267	5,833
FTE	0.0	0.0	0.0	0.0	0.0
'acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	349	282	215	75	0
NSE	0	0	0	0	0
Total	349	282	215	75	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constar	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	3,582	3,780	5,625	4,342	5,833
NSE	0	0	0	0	0
Total	3,582	3,780	5,625	4,342	5,833
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 2. Long-Term Incentive Compensation

Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

# Summary of Adjustments to Recorded:

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

# **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE Adj Type	From CCtr	<u>RefID</u>
2009	0	3,233	0	0.0 1-Sided Adj	N/A	DSREED2013120
Add 2009 LTII	P costs					6141124653
2009 Total	0	3,233	0	0.0		
2010	0	3,497	0	0.0 1-Sided Adj	N/A	DSREED2013120
Record 2010 I	LTIP costs					6150223213
2010 Total	0	3,497	0	0.0		
<b>_0101033</b>		0,401				
2011	0	5,410	0	0.0 1-Sided Adj	N/A	DSREED2013120
		5,410	O	0.0 1-Sided Adj	IV/A	6150140633
Record 2011 I	LTIP costs					
2011 Total	0	5,410	0	0.0		
2012	0	4,267	0	0.0 1-Sided Adj	N/A	DSREED2013120
Add LTIP cost	te					6153541583
2012 Total	0	4,267	0	0.0		

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub: 2. Long-Term Incentive Compensation

Workpaper: 2CP000.002 - COMPENSATION - LONG-TERM INCENTIVE PROGRAM

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2013 Add 2013	0 LTIP costs to	5,833	0 aroun	0.0 1-	Sided Adj	N/A	DSREED2014022 4092131717
Add 2013	LIII COSIS IO I	COTTCCT WORK	group				
2013 Total	0	5,833	0	0.0			

**Supplemental Workpapers for Workpaper 2CP000.002** 

# Southern California Gas Company 2016 GRC - APP

#### Non-Shared Service Workpapers

SoCalGas						
Long Term Incentive Projection						
For Years 2014-2016	6					

# **ASSUMPTIONS**

- 1. Restricted stock is calculated based on accounting expense incurred for awards issued to SoCalGas employees.
- 2. The accounting expense is derived by multiplying the fair value of each restricted stock unit award by the number of awards issued for each year.
- 3. Expense for awards issued in 2013 and prior are based on actual grants and fair values calculated by outside consultants.
- 4. Fair value of future grants is consistent with grants issued in 2013 assuming annual increases of 4%.
- 5. Employee populations based on current positions/levels.
- 6. Number of participants in plan for each year are as follows:

	2013	2014	2015	2016
	71	71	71	71
	Actual		Projected	
	2013	2014	2015	2016
Total Cost	\$ 5,832,543	\$ 7,019,349	\$ 7,300,123	\$ 7,592,128

Page 20 of 184

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub 3. Special Recognition Awards

Workpaper: 2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

#### **Activity Description:**

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

cash awards.

#### Forecast Explanations:

#### Labor - 5-YR Average

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

#### Non-Labor - 5-YR Average

Please see above

#### NSE - 5-YR Average

Please see above

#### Summary of Results:

]	In 2013\$ (000) Incurred Costs										
		Adju	ısted-Recor	ded		Ad	justed-Fore	cast			
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	972	927	987	1,410	2,159	1,291	1,291	1,291			
Non-Labor	0	0	0	0	0	0	0	0			
NSE	0	0	0	0	0	0	0	0			
Total	972	927	987	1,410	2,159	1,291	1,291	1,291			
FTE	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub: 3. Special Recognition Awards

Workpaper: 2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

# **Forecast Summary:**

			In 201	3 \$(000) lı	ncurred Co	sts				
Forecast Method Base Forecast				Forec	ast Adjust	tments	Adjusted-Forecast			
Years	5	2014 2015 2016			2014	2015	2016	2014	2015	2016
Labor	5-YR Average	1,291	1,291	1,291	0	0	0	1,291	1,291	1,291
Non-Labor	5-YR Average	0	0	0	0	0	0	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Tota	I	1,291	1,291	1,291	0		0	1,291	1,291	1,291
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

# Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 3. Special Recognition Awards

Workpaper: 2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

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

Joto I milation of Adjusted	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	747	735	809	1,187	1,852
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	747	735	809	1,187	1,852
FTE	0.1	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	al \$)				
Labor	747	735	809	1,187	1,852
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	747	735	809	1,187	1,852
FTE	0.1	0.0	0.0	0.0	0.0
/acation & Sick (Nominal \$	5)				
Labor	135	128	134	190	308
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	135	128	134	190	308
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	90	64	45	33	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	90	64	45	33	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	972	927	987	1,410	2,159
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	972	927	987	1,410	2,159
FTE	0.1	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub: 3. Special Recognition Awards

Workpaper: 2CP000.001 - COMPENSATION - SPOT CASH PROGRAM

# Summary of Adjustments to Recorded:

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

# **Detail of Adjustments to Recorded:**

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

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub 4. Special Recognition Awards

Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

#### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

#### **Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adju	sted-Recor	ded		Ad	justed-Fored	cast		
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	280	363	367	165	112	0	0	0		
NSE	0	0	0	0	0	627	658	682		
Total	280	363	367	165	112	627	658	682		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 4. Special Recognition Awards

Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

# **Forecast Summary:**

	In 2013 \$(000) Incurred Costs												
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjusted-Forecast					
Years	s	2014	2014 2015 2016			2015	2016	2014	2015	2016			
Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
NSE	Zero-Based	0	0	0	627	658	682	627	658	682			
Tota	ıl	0	0	0	627	658	682	627	658	682			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

# Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 4. Special Recognition Awards

Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	348	432	382	162	109
NSE	0	0	0	0	0
Total	348	432	382	162	109
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-95	-96	-29	0	3
NSE	0	0	0	0	0
Total	-95	-96	-29	0	3
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	253	336	353	162	112
NSE	0	0	0	0	0
Total	253	336	353	162	112
FTE	0.0	0.0	0.0	0.0	0.0
acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	27	27	14	3	0
NSE	0	0	0	0	0
Total	27	27	14	3	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constant 201	3\$)				
Labor	0	0	0	0	0
Non-Labor	280	363	367	165	112
NSE	0	0	0	0	0
Total	280	363	367	165	112
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub: 4. Special Recognition Awards

Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

#### Summary of Adjustments to Recorded:

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

#### **Detail of Adjustments to Recorded:**

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

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

2009 Total	0	-95	0	0.0	
------------	---	-----	---	-----	--

2010 0 -96 0 0.0 CCTR Transf To 2200-0358.000 DSREED2013120 6143109780

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

2010 Total 0 -96 0 0.0

2011 0 -29 0 0.0 CCTR Transf To 2200-0358.000 DSREED2013120 6143215897

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

2011 Total 0 -29 0 0.0

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub: 4. Special Recognition Awards

Workpaper: 2PB000.018 - COMPENSATION - EMPLOYEE RECOGNITION PROGRAM

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2012 Total	0	0	0	0.0			
2013 Transfer e	0 mployee recog	3 gnition costs	0 to correct		Sided Adj	N/A	DSREED2014022 4161440557
2013 Total	0	3	0	0.0			

**Supplemental Workpapers for Workpaper 2PB000.018** 

Southern Calfornia G	as Compar	ıy						
Employee Recognition								
For Years 2014-2016								
	ASSU	JMP	TIC	N				
Projection based on \$75 for each non executive employee.								
	Actual		Projected					
	Actual		1 Tojected					
	2013			2014		2015		2016
# of Employees	8,196			8,365		8,774		9,087
Cost per Employee			\$	75	\$	75	\$	75
Cost per Employee			Ψ	13	Ψ	7.5	Ψ	7.5
Total Cost	\$ 111,655		\$	627,375	\$	658,050	\$	681,525

In 2013\$ (000) Incurred Costs

Adjusted-Forecast

Area: COMPENSATION & BENEFITS

Adjusted-Recorded

Witness: Debbie S. Robinson Category: B. Health Benefits

Workpaper: VARIOUS

# Summary for Category: B. Health Benefits

	Aujustou-Nocoraca		Aujusteu-i orceust	
	2013	2014	2015	2016
Labor	-1,732	0	0	0
Non-Labor	81,712	0	0	0
NSE	0	84,246	88,643	98,663
Total	79,980	84,246	88,643	98,663
FTE	0.0	0.0	0.0	0.0
Workpapers belonging	to this Category:			
2PB000.000 HEALTH	BENEFITS - MEDICAL			
Labor	-1,732	0	0	0
Non-Labor	75,049	0	0	0
NSE	0	75,962	80,335	89,763
Total	73,317	75,962	80,335	89,763
FTE	0.0	0.0	0.0	0.0
2PB000.001 HEALTH	BENEFITS - DENTAL			
Labor	0	0	0	0
Non-Labor	3,633	0	0	0
NSE	0	4,143	4,351	4,625
Total	3,633	4,143	4,351	4,625
FTE	0.0	0.0	0.0	0.0
2PB000.002 HEALTH	BENEFITS - VISION			
Labor	0	0	0	0
Non-Labor	498	0	0	0
NSE	0	517	558	590
Total	498	517	558	590
FTE	0.0	0.0	0.0	0.0
2PB000.003 HEALTH	<b>BENEFITS - WELLNESS</b>			
Labor	0	0	0	0
Non-Labor	358	0	0	0
NSE	0	1,308	803	842
Total	358	1,308	803	842
FTE	0.0	0.0	0.0	0.0
2PB000.004 HEALTH	<b>BENEFITS - EMPLOYEE ASS</b>	SISTANCE PROGRA	AM (EAP)	
Labor	0	0	0	0
Non-Labor	782	0	0	0
NSE	0	<u>813</u>	876	927
Total	782	813	876	927
FTE	0.0	0.0	0.0	0.0

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: B. Health Benefits

Workpaper: VARIOUS

[		In 2013\$ (000) Incu	irred Costs	
	Adjusted-Recorded			
	2013	2014	2015	2016
2PB000.005 HEALTH	<b>BENEFITS - MENTAL HEALTH</b>	1		
Labor	0	0	0	0
Non-Labor	1,392	0	0	0
NSE	0	1,503	1,720	1,916
Total	1,392	1,503	1,720	1,916
FTE	0.0	0.0	0.0	0.0

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: B. Health Benefits

Category-Sub 1. Medical

Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

## **Activity Description:**

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

#### Forecast Explanations:

# Labor - Zero-Based

Please see below

#### Non-Labor - Zero-Based

Please see below

#### **NSE - Zero-Based**

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

#### **Summary of Results:**

				ln 2013\$ (00	0) Incurred (	Costs				
		Adju	ısted-Recor		Adjusted-Forecast					
Years	2009	2010	2011	2014	2015	2016				
Labor	4	0	0	0	-1,732	0	0	0		
Non-Labor	55,667	55,831	62,220	67,225	75,049	0	0	0		
NSE	0	0	0	0	0	75,962	80,335	89,763		
Total	55,671	55,831	62,220	67,225	73,317	75,962	80,335	89,763		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 1. Medical

Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

## **Forecast Summary:**

	In 2013 \$(000) Incurred Costs												
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjusted-Forecast					
Years	s	2014	2015	2016	2014	2015	2016	2014	2015	2016			
Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
NSE	Zero-Based	0	0	0	75,962	80,335	89,763	75,962	80,335	89,763			
Tota	al .	0	0	0	75,962	80,335	89,763	75,962	80,335	89,763			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

## Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: B. Health Benefits

Category-Sub: 1. Medical

Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					
Labor	3	2	-1	0	0
Non-Labor	74,046	79,207	83,732	95,081	98,684
NSE	0	0	0	0	0
Total	74,049	79,209	83,731	95,081	98,684
FTE	0.0	0.0	0.0	0.0	0.0
ljustments (Nominal \$) **					
Labor	0	-2	1	0	-1,485
Non-Labor	-23,801	-27,547	-23,895	-29,020	-23,635
NSE	0	0	0	0	0
Total	-23,801	-27,549	-23,894	-29,020	-25,120
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nominal \$)					
Labor	3	0	0	0	-1,485
Non-Labor	50,245	51,660	59,837	66,062	75,049
NSE	0	0	0	0	0
Total	50,248	51,660	59,837	66,062	73,564
FTE	0.0	0.0	0.0	0.0	0.0
cation & Sick (Nominal \$)					
Labor	1	0	0	0	-247
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1	0	0	0	-247
FTE	0.0	0.0	0.0	0.0	0.0
calation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	5,422	4,171	2,383	1,163	0
NSE	0	0	0	0	0
Total	5,422	4,171	2,383	1,163	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constant 20	13\$)				
Labor	4	0	0	0	-1,732
Non-Labor	55,667	55,831	62,220	67,225	75,049
NSE	0	0	0	0	0
Total	55,671	55,831	62,220	67,225	73,317
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 1. Medical

Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

# Summary of Adjustments to Recorded:

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

## **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE	Adj Type	From CCtr	<u>RefID</u>	
2009	0	-19,374	0	0.0 C	CTR Transf	To 2200-8959.001	DSREED2013120	
Transfer work	ers' comp	and LTD costs	s from me	dical			6124147020	
2009	0	-3	0	0.0 1	-Sided Adj	N/A	DSREED2013120	
Remove labo	r costs fron	n medical					6135216257	
2009	0	-4,424	0	0.0 1	-Sided Adj	N/A	DSREED2013120	
Remove work	ers' comp	reserves and	other cost	ts record	ded to medical		6135354627	
2009 Total	0	-23,801	0	0.0				
2010	0	-19,380	0	0.0 C	CTR Transf	To 2200-8959.001	DSREED2013120	
Transfer work	ers' comp	and LTD costs	s from me	dical			6124359153	
2010	-2	0	0	0.0 1	-Sided Adj	N/A	DSREED2013120	
Remove labo	r costs fron	n medical					6141941820	
2010	0	-444	0	0.0 C	CTR Transf	To 2200-0005.005	DSREED2013120	
Transfer men	tal health c	osts from med	lical				6143638820	
2010	0	-7,723	0	0.0 1	-Sided Adj	N/A	DSREED2013120	
Transfer med	ical costs to	o correct work	group				6144933323	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 1. Medical

Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE	Adj Type	From CCtr	RefID
2010 Total	-2	-27,547	0	0.0			
2011	0	-22,367	0	0.0 C	CTR Transf	To 2200-8959.001	DSREED2013120
Transfer w	orkers' comp	and LTD cos	ts from m	edical			6124456930
2011	0.871	0	0	0.0 1	-Sided Adj	N/A	DSREED2013120
Remove la	bor costs fro	m medical					6144637210
2011	0	-111	0	0.0 C	CTR Transf	To 2200-0005.005	DSREED2013120
Transfer m	nental health	costs from me	edical				6145640473
2011	0	-1,417	0	0.0 1	-Sided Adj	N/A	DSREED2013120
Transfer m	nedical costs	to correct wo	kgroup				6150040980
2011 Total	0.871	-23,895	0	0.0			
2012	0	-22,482	0	0.0 C	CTR Transf	To 2200-8959.001	DSREED2013120
Transfer w	orkers' comp	and LTD cos	ts from m	edical			6124557967
2012	-0.243	0	0	0.0 1	-Sided Adj	N/A	DSREED2013120
Remove la	bor costs fro	m medical					6150937470
2012	0	-970	0	0.0 C	CTR Transf	To 2200-0005.005	DSREED2013120
Transfer m	nental health	costs from me	edical				6152655720
2012	0	-5,568	0	0.0 1	-Sided Adj	N/A	DSREED2013120
Transfer m	nedical costs	to correct wo	kgroup				6153639733
2012 Total	-0.243	-29,020	0	0.0			
2013	0	-1,007	0	0.0 C	CTR Transf	To 2200-0005.005	DSREED2014022
Transfer m	nental health	costs recorde	d to medi	cal			3203945730
2013	0	-22,628	0	0.0 C	CTR Transf	To 2200-8959.001	DSREED2014022
Transfer w	orkers comp	and LTD cos	sts to corre	ect workg	roup		3210333073

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 1. Medical

Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE Adj T	ype From CCtr	<u>RefID</u>
2013 Transfer n	-1,485 nedical costs	0 to correct wo	0 rkgroup	0.0 1-Sided Ad	dj N/A	DSREED2014022 4161346150
2013 Total	-1,485	-23,635	0	0.0		

**Supplemental Workpapers for Workpaper 2PB000.000** 

SoCalGas

For Years 201	edical Cost								<u> </u>	
51 10d13 20	14-2016									
				ASSUM	PTIONS					
								Project	ed	
							20	<u>2015</u>	2016	_
. Total head	dcount based on number of	emplovees as	of April 2014 plus es	timated increa	ses or decre	ases		378 8,787	9,100	
	changes in headcount.	. ,					ŕ	,	,	
. Projected	adjusted non-represented h	neadcount is a	as follows:				3,0	3,187	3,343	
	adjusted represented head							338 5,587	5,744	
	ion in type and level of cove		-2016 is calculated us	ing actual enro	ollment as of	April 1, 201	14 (a1)			
	headcount (including any cl									
	mployer Only Rates" (b) for									
	n medical premium "Annual				e medical				7.80%	
	n increases as provided by T				madical plan		ulatad		7.80%	•
	nift deduction is cost of the							0.5		
	ercentages provided by Tow of 65 are negotiated togethe									
	ected 2014 credit is projecte							atery.		
	rojected medical rate inflation		reuits taken tillough	viai Cii 2014 aii	u ilici eases i	11 2013-201	ОБУ			
nair of pr		011.								
nair of pr		OII.		(a1)		(a1) * (1)				
nair of pr		OII.	Actual	(a1) % of 4/1/14		(a1) * (1) Projected		Proje	ected Total ER P	remium
Carrier /			Actual 04/01/14	% of 4/1/14			<u>2016</u>	Proje <u>2014</u>	ected Total ER P	remium <u>2016</u>
Carrier /				% of 4/1/14	l	Projected	2016			
Carrier /	Туре		04/01/14	% of 4/1/14 Total	<u>2014</u>	Projected 2015		2014	2015	2016
Carrier /	Туре		1,784	% of 4/1/14 Total 21.68%	2014 1,948	2,051	2,151	\$ 21,006,478	2015 \$ 21,655,418	<b>2016</b> \$ 24,462,066
Carrier /	Туре		04/01/14	% of 4/1/14 Total	<u>2014</u>	Projected 2015		2014	2015 \$ 21,655,418	<b>2016</b> \$ 24,462,066
Carrier /	Туре		1,784	% of 4/1/14 Total 21.68%	2014 1,948	2,051	2,151	\$ 21,006,478	\$ 21,655,418 7,120,390	\$ 24,462,066 8,051,500
Carrier / Table Cross Kaiser	Type		1,784 651	% of 4/1/14 Total  21.68% 7.91%	2014 1,948 711	2015 2,051 748	2,151 785	\$ 21,006,478 7,065,702	\$ 21,655,418 7,120,390	\$ 24,462,066 8,051,500
Carrier / Table Control Contro	Type  SSS  Total Non Union		1,784 651 2,435	% of 4/1/14 Total 21.68% 7.91% 29.60%	1,948 711 2,659	2,051 748 2,800	2,151 785 <b>2,937</b>	\$ 21,006,478 7,065,702 \$ 28,072,179	\$ 21,655,418 7,120,390 \$ 28,775,807	\$ 24,462,066 8,051,50° \$ 32,513,566
Carrier / Indicate of the Control of	Type  SSS  Total Non Union		1,784 651 2,435	21.68% 7.91% 29.60%	1,948 711 2,659	2,051 748 2,800	2,151 785 2,937	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085	\$ 24,462,066 8,051,50° \$ 32,513,566 \$ 44,572,306
Carrier / Table Control Contro	Type  SSS  Total Non Union		1,784 651 2,435	% of 4/1/14 Total 21.68% 7.91% 29.60%	1,948 711 2,659	2,051 748 2,800	2,151 785 <b>2,937</b>	\$ 21,006,478 7,065,702 \$ 28,072,179	\$ 21,655,418 7,120,390 \$ 28,775,807	\$ 24,462,066 8,051,50° \$ 32,513,566
Carrier / ** Non Union Blue Cro Kaiser  Jnion Blue Cro Kaiser	Type  SSS  Total Non Union		1,784 651 2,435	21.68% 7.91% 29.60%	1,948 711 2,659	2,051 748 2,800	2,151 785 2,937	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094	\$ 24,462,066 8,051,50° \$ 32,513,566 \$ 44,572,306 14,313,706
Carrier / Ion Union Blue Cro Kaiser Jnion Blue Cro Kaiser	Type  Joss  Total Non Union  Joss  Total Union		1,784 651 2,435 3,482 1,309 4,791	21.68% 7.91% 29.60% 42.32% 15.91% 58.24%	1,948 711 2,659 3,407 1,281 4,688	2,051 748 2,800 3,566 1,341 4,907	2,151 785 2,937 3,666 1,378 5,045	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888 12,891,953 \$ 49,391,841	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094 \$ 53,132,179	\$ 24,462,066 8,051,50° \$ 32,513,566 \$ 44,572,306 14,313,706 \$ 58,886,012
Carrier / Ion Union Blue Cros Kaiser Jinion Blue Cros Kaiser	Type  Diss  Total Non Union  Diss		1,784 651 2,435 3,482 1,309	21.68% 7.91% 29.60% 42.32% 15.91%	1,948 711 2,659 3,407 1,281	2,051 748 2,800 3,566 1,341	2,151 785 2,937 3,666 1,378	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888 12,891,953 \$ 49,391,841	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094	\$ 24,462,066 8,051,50° \$ 32,513,566 \$ 44,572,306 14,313,706 \$ 58,886,012
Carrier / Total	Type  Joss  Total Non Union  Joss  Total Union		1,784 651 2,435 3,482 1,309 4,791	21.68% 7.91% 29.60% 42.32% 15.91% 58.24%	1,948 711 2,659 3,407 1,281 4,688	2,051 748 2,800 3,566 1,341 4,907	2,151 785 2,937 3,666 1,378 5,045	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888 12,891,953 \$ 49,391,841 \$ 77,464,020	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094 \$ 53,132,179 \$ 81,907,986	\$ 24,462,066 8,051,50° \$ 32,513,566 \$ 44,572,306 14,313,706 \$ 58,886,012 \$ 91,399,579
Carrier / Ion Union Blue Cros Kaiser Jinion Blue Cros Kaiser	Type  Joss  Total Non Union  Joss  Total Union		1,784 651 2,435 3,482 1,309 4,791	21.68% 7.91% 29.60% 42.32% 15.91% 58.24%	1,948 711 2,659 3,407 1,281 4,688	2,051 748 2,800 3,566 1,341 4,907	2,151 785 2,937 3,666 1,378 5,045	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888 12,891,953 \$ 49,391,841	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094 \$ 53,132,179 \$ 81,907,986	\$ 24,462,066 8,051,50° \$ 32,513,566 \$ 44,572,306 14,313,706 \$ 58,886,012 \$ 91,399,579
Carrier / In	Type  Total Non Union  Doss  Total Union  Insured Participants		3,482 1,309 4,791 7,226	21.68% 7.91% 29.60% 42.32% 15.91% 58.24% 87.83%	1,948 711 2,659 3,407 1,281 4,688 7,347	2,051 748 2,800 3,566 1,341 4,907 7,706	2,151 785 2,937 3,666 1,378 5,045 7,981	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888 12,891,953 \$ 49,391,841 \$ 77,464,020 \$ 788,615	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094 \$ 53,132,179 \$ 81,907,986 \$ 827,232	\$ 24,462,066 8,051,50° \$ 32,513,566 \$ 44,572,306 14,313,706 \$ 58,886,012 \$ 91,399,579 \$ 856,950
Carrier / In	Type  Joss  Total Non Union  Joss  Total Union		1,784 651 2,435 3,482 1,309 4,791	21.68% 7.91% 29.60% 42.32% 15.91% 58.24%	1,948 711 2,659 3,407 1,281 4,688	2,051 748 2,800 3,566 1,341 4,907	2,151 785 2,937 3,666 1,378 5,045	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888 12,891,953 \$ 49,391,841 \$ 77,464,020	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094 \$ 53,132,179 \$ 81,907,986 \$ 827,232	\$ 24,462,066 8,051,50° \$ 32,513,566 \$ 44,572,306 14,313,706 \$ 58,886,012 \$ 91,399,579
Carrier /  Ion Union  Blue Cro  Kaiser  Jnion  Blue Cro  Kaiser  Total  Waives  Employed	Type  Total Non Union  Diss  Total Union  Insured Participants  Des Not Covered		3,482 1,309 4,791 7,226	21.68% 7.91% 29.60% 42.32% 15.91% 58.24% 87.83%	1,948 711 2,659 3,407 1,281 4,688 7,347	2,051 748 2,800 3,566 1,341 4,907 7,706	2,151 785 2,937 3,666 1,378 5,045 7,981	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888 12,891,953 \$ 49,391,841 \$ 77,464,020 \$ 788,615	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094 \$ 53,132,179 \$ 81,907,986 \$ 827,232	\$ 24,462,066 8,051,507 \$ 32,513,566 \$ 44,572,306 14,313,706 \$ 58,886,012 \$ 91,399,579 \$ 856,950
Carrier / Total  Waives	Type  Total Non Union  Diss  Total Union  Insured Participants  Des Not Covered		3,482 1,309 4,791 7,226	21.68% 7.91% 29.60% 42.32% 15.91% 58.24% 87.83%	1,948 711 2,659 3,407 1,281 4,688 7,347	2,051 748 2,800 3,566 1,341 4,907 7,706	2,151 785 2,937 3,666 1,378 5,045 7,981	\$ 21,006,478 7,065,702 \$ 28,072,179 \$ 36,499,888 12,891,953 \$ 49,391,841 \$ 77,464,020 \$ 788,615	\$ 21,655,418 7,120,390 \$ 28,775,807 \$ 40,217,085 12,915,094 \$ 53,132,179 \$ 81,907,986 \$ 827,232	\$ 24,462,066 8,051,507 \$ 32,513,566 \$ 44,572,306 14,313,706 \$ 58,886,012 \$ 91,399,579 \$ 856,950

Southern California Gas Company 2016 GRC - APP

Non-Shared Service Workpapers

Southern California Gas Company

Drainatad Madiaal Cast	Jompany												
Projected Medical Cost													
For Years 2014-2016													
					AS	SSUMPTIC	DNS						
												Projected	
											2014	2015	20
I. Total headcount based on nun	nber of employee	s as of Dece	mber 2013 p	lus estimated	increases o	r decreases	i				8,378	8,787	_
ndexed for changes in headcoun											2,010	-,	
		io oo fallaw									2 027	2 4 9 7	
2. Projected adjusted non-repres			5:								3,027	3,187	
3. Projected adjusted represented											5,338	5,587	
4. Participation in type and level	of coverage for 2	014-2016 is d	alculated us	sing actual en	rollment as o	of April 1, 20	14 (a1)						
for total headcount (including	g any changes).												
5. "Annual Employer Only Rates"	(b) for 2014 and	2015 are act	ual										
6. Increase in medical premium ".				is based on t	he medical								
premium increases as provid		-											
6. Retiree shift deduction is cost	of the "Total ER	Premium" sh	lifted to the	oostretiremen	t medical pla	ans and cald	ulated						
using percentages provided I	by Towers Watso	n. This is do	ne because	medical rates	s for active e	mployees a	nd retirees	under					
the age of 65 are negotiated t	ogether and ther	efore causes	active rates	to be higher	than they wo	ould be if ne	gotiated se	parately.					
The projected 2014 credit is p	-			_	-		_						
	-	ni credits tai	ken unougn	March 2014 a	iiu iiicieases	5 111 20 13-20	ю Бу						
half of projected medical rate	inflation.		I					T					
				(2)	Participants			(b) Annu	al Employer Or	aly Pates	(a) v (b	o) = Total ER P	romium
				(a1)	raiticipants	(a1) * (1)		(b) Allilu	ai Employer O	ily Nates	(a) x (i	b) = Total ER F	leiiiuiii
	Plan	Coverage	Actual	% of 4/1/14		Projected		Δc	tual	Projected		Projected	
Carrier / Type	Code	Type	04/01/14	Total	2014	2015	2016	2014	2015	2016	2014	2015	20
<u>Carrier / Type</u>	<u> </u>	1700	04/01/14	<u>rotar</u>	2014	2013	2010	2014	2013	2010	2014	2013	
Non Union													
Blue Cross													
HMO	H011	EE only	365	13.17%	399	420	440	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 1,090,700	\$ 1,996,115	\$ 2,2
HMO	H011	EE + 1	358	12.91%	391	412	432	\$ 9,939.24		\$ 10,255.40		\$ 3,915,667	
HMO	H011	EE + 2	647	23.34%	707	744	780	\$ 14,908.92					
						7-1-1							
HMO-Part Time	H011	EE only											
HMC-Part Lime		,	1	0.04%	1	1	1	\$ 4,969.68		\$ 5,127.70			
HMO-Part Time	H011	EE + 1	-	0.00%	-	-	-	\$ 7,015.92	\$ 6,715.32	\$ 7,239.11	\$ -	\$ -	\$
HMO-Part Time		,	- 1			1 - 1	1 1	\$ 7,015.92		\$ 7,239.11		\$ -	\$
	H011	EE + 1	-	0.00%	-	-	-	\$ 7,015.92	\$ 6,715.32 \$ 10,072.92	\$ 7,239.11	\$ -	\$ - \$ 11,581	\$
HMO-Part Time	H011 H011	EE + 1 EE + 2	1	0.00% 0.04%	- 1	1 2	- 1	\$ 7,015.92 \$ 10,524.00	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68	\$ 7,239.11 \$ 10,858.61	\$ - \$ 11,492	\$ - \$ 11,581 \$ 10,938	\$ \$
HMO-Part Time HMO-Scripps	H011 H011 H015	EE + 1 EE + 2 EE only	1 2	0.00% 0.04% 0.07%	1 2	- 1 2 3	- 1 2 4	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40	\$ 11,492 \$ 10,854	\$ - \$ 11,581 \$ 10,938 \$ 32,813	\$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps	H011 H011 H015 H015 H015	EE + 1 EE + 2 EE only EE + 1 EE + 2	- 1 2 3 5	0.00% 0.04% 0.07% 0.11% 0.18%	1 2 3 5	- 1 2 3	1 2 4 6	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10	\$ - \$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032	\$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive	H011 H011 H015 H015 H015 E001	EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only	1 2 3	0.00% 0.04% 0.07% 0.11% 0.18%	1 2 3 5	- 1 2 3	- 1 2 4	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27	\$ - \$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ -	\$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive	H011 H011 H015 H015 H015 E001	EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1	- 1 2 3 5	0.00% 0.04% 0.07% 0.11% 0.18% 0.00%	- 1 2 3 5	- 1 2 3	1 2 4 6	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27	\$ - \$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ -	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ -	\$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive	H011 H011 H015 H015 H015 E001 E001	EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1 EE + 2	1 2 3 5	0.00% 0.04% 0.07% 0.11% 0.18% 0.00% 0.00%	- 1 2 3 5	1 2 3 6	- 1 2 4 6	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27	\$ - \$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ -	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ -	\$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service	H011 H011 H015 H015 H015 E001 E001 E001 H012	EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only	2 3 5 -	0.00% 0.04% 0.07% 0.11% 0.18% 0.00% 0.00% 0.00%	- 1 2 3 5 - - - 3	1 2 3 6 -	1 2 4 6 -	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 4,969.68	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 5,127.70	\$ - \$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ - \$ 185,940	\$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service Point of Service	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012	EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1	- 1 2 3 5 - - - - 34 23	0.00% 0.04% 0.07% 0.11% 0.18% 0.00% 0.00% 0.00% 1.23% 0.83%	- 1 2 3 5 - - - - 37 25	- 1 2 3 6 - - - - 3 39 26	- 1 2 4 6 - - - - 41 28	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 4,969.68 \$ 9,939.24	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513 \$ 249,632	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ - \$ - \$ 185,940 \$ 251,565	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Executive Point of Service	H011 H011 H015 H015 H015 E001 E001 E001 H012	EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only	2 3 5 -	0.00% 0.04% 0.07% 0.11% 0.18% 0.00% 0.00% 0.00%	- 1 2 3 5 - - - 3	1 2 3 6 -	- 1 2 4 6 - - - - 41 28	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 4,969.68	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40	\$ - \$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ - \$ - \$ 185,940 \$ 251,565	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service Point of Service	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012	EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1 EE + 2 EE only EE + 1	- 1 2 3 5 - - - - 34 23	0.00% 0.04% 0.07% 0.11% 0.18% 0.00% 0.00% 0.00% 1.23% 0.83%	- 1 2 3 5 - - - - 37 25	- 1 2 3 6 - - - - 3 39 26	- 1 2 4 6 - - - - 41 28	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 4,969.68 \$ 9,939.24	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513 \$ 249,632	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service Point of Service Point of Service Point of Service-Part Time Point of Service-Part Time	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012	EE + 1 EE + 2 EE only EE + 1 EE + 2	- 1 2 3 5 - - - - 3 4 23 9	0.00% 0.04% 0.07% 0.11% 0.18% 0.00% 0.00% 0.00% 0.32% 0.32% 0.032%	1 2 3 5 - - - 37 25 10	- 1 2 3 6 - - - - 39 26 10	- 1 2 4 6 - - - - 41 28 11	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 9,939.24 \$ 14,908.92 \$ 14,908.92 \$ 7,015.92	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 6,715.32	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 15,127.70 \$ 7,239.11	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012	EE + 1 EE + 2 EE only EE + 1 EE + 2	- 1 2 3 5 - - - - 3 4 23 9	0.00% 0.04% 0.07% 0.11% 0.18% 0.00% 0.00% 0.00% 0.00% 0.83% 0.32%	37 25 10	- 1 2 3 6 - - - - 39 26 10	- 1 2 4 6 - - - - 41 28 11	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 9,939.24 \$ 14,908.92 \$ 14,908.92 \$ 7,015.92	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 15,127.70 \$ 7,239.11	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service Point of Service Point of Service Point of Service-Part Time Point of Service-Part Time	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H012 H012	EE + 1 EE + 2 EE only EE + 1 EE + 2		0.00% 0.04% 0.07% 0.11% 0.18% 0.00% 0.00% 0.00% 0.83% 0.32% 0.04% 0.00% 0.00%	1 2 3 5 - - - 37 25 10	39 26 10	- 1 2 4 6 - - - 41 28 11	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 14,969.68 \$ 9,939.24 \$ 14,908.92 \$ 4,969.68 \$ 7,015.92 \$ 10,524.00	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 14,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 6,715.32 \$ 10,072.92	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 17,239.11 \$ 10,858.61	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ -	\$ - \$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service Point of Service Point of Service-Part Time Point of Service-Part Time Point of Service-Part Time	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H012 H012 H012 H	EE + 1 EE + 2 EE only	- 1 2 3 5 - - - 34 23 9	0.00% 0.04% 0.11% 0.18% 0.00% 0.00% 0.00% 1.23% 0.83% 0.32% 0.04% 0.00% 4.33%	- 1 2 3 5 - - - 37 25 10 1	39 26 10 138	- 1 2 4 6 - - - - 41 28 11 1 - - - 1	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 9,939.24 \$ 14,908.92 \$ 14,908.92 \$ 1,908.92 \$ 4,969.68 \$ 7,015.92 \$ 10,524.00 \$ 4,776.52	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 1,513.20 \$ 1,072.92 \$ 5,207.54	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 7,239.11 \$ 10,858.61 \$ 5,613.73	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ 5	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ - \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service Point of Service Point of Service Point of Service Point of Service-Part Time Point of Service-Part Time Health Care Plus Health Care Plus	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H012 H012 H017 H017	EE + 1 EE + 2 EE only EE + 1	- 1 2 3 5 - - - 3 4 23 9 1 1 - -	0.00% 0.04% 0.11% 0.18% 0.00% 0.00% 0.00% 1.23% 0.83% 0.32% 0.04% 0.00% 4.33% 2.89%	- 1 2 3 5 - - - 3 7 25 10 1 - - 131 87	39 26 10 1 1 1 38 92	- 1 2 4 6 - - - - 41 28 11 1 - - - 1 145 96	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 10,524.00 \$ 4,776.52 \$ 9,612.54	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 5,613.73 \$ 11,291.73	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ 5 \$ - \$ 5 \$ 184,513	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ - \$ - \$ - \$ 5,469 \$ - \$ - \$ - \$ 5,469 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time  HMO-Scripps  HMO-Scripps  HMO-Scripps  HMO-Scripps  Executive  Executive  Executive  Executive  Point of Service  Point of Service  Point of Service  Point of Service-Part Time  Point of Service-Part Time  Health Care Plus  Health Care Plus  Health Care Plus	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H012 H017 H017	EE + 1 EE + 2 EE only EE + 1 EE + 2	- 1 2 3 5 - - - 34 23 9 1 1 - - - 1 20 80 127	0.00% 0.04% 0.11% 0.18% 0.00% 0.00% 0.00% 1.23% 0.83% 0.32% 0.04% 0.00% 4.33% 2.89% 4.58%	1 2 3 5 - - - 37 25 10 1 - - - 131 87 139	39 26 10 138 92 146	- 1 2 4 6 - - - - 41 28 11 1 - - - - - - - - - - - - - - - - -	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 10,524.00 \$ 4,776.52 \$ 9,612.54 \$ 14,383.22	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 10,858.61 \$ 5,613.73 \$ 11,291.73 \$ 16,899.18	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ 5 \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ 1,994,707	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ - \$ - \$ - \$ 188,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ 2,288,967	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time  HMO-Scripps  HMO-Scripps  HMO-Scripps  Executive  Executive  Executive  Executive  Point of Service  Point of Service  Point of Service-Part Time  Point of Service-Part Time  Point of Service-Part Time  Health Care Plus	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H012 H017 H017 H017	EE + 1 EE + 2 EE only	- 1 2 3 3 5 5	0.00% 0.04% 0.11% 0.18% 0.00% 0.00% 0.00% 1.23% 0.83% 0.32% 0.04% 0.00% 4.33% 4.58% 0.04%	1 2 3 5 - - - 37 25 10 1 1 - - 131 87 139	39 26 10 1 1 1 38 92	- 1 2 4 6 - - - - 41 28 11 1 - - - - - - - - - - - - - - - - -	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 10,524.00 \$ 4,776.52 \$ 9,612.54 \$ 14,383.22 \$ 4,776.52	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 7,239.11 \$ 10,858.61 \$ 5,613.73 \$ 16,899.18 \$ 5,613.73	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ - \$ 5 \$ - \$ 5 \$ 5 \$ 1,405 \$ 1,994,707	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ - \$ - \$ 5,469 \$ 252,88,967 \$ 718,460 \$ 963,431 \$ 2,288,967	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time  HMO-Scripps  HMO-Scripps  HMO-Scripps  Executive  Executive  Executive  Executive  Point of Service  Point of Service  Point of Service  Point of Service-Part Time  Point of Service-Part Time  Health Care Plus  Health Care Plus-Part Time	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H017 H017 H017	EE + 1 EE + 2 EE only EE + 1 EE + 2	- 1 2 3 5 - - - 34 23 9 1 1 - - - 1 20 80 127	0.00% 0.04% 0.11% 0.118% 0.00% 0.00% 0.00% 0.83% 0.32% 0.04% 0.00% 4.33% 4.58% 0.04% 0.00%	37 25 10 11 131 87 139	39 26 10 138 92 146	- 1 2 4 6 - - - - 41 28 11 1 - - - - - - - - - - - - - - - - -	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 14,908.92 \$ 14,908.92 \$ 10,524.00 \$ 4,776.52 \$ 10,4383.22 \$ 4,776.52 \$ 4,776.52	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 10,072.92 \$ 5,207.54 \$ 10,474.00 \$ 1	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 7,239.11 \$ 10,858.61 \$ 5,613.73 \$ 11,291.73 \$ 16,899.18 \$ 5,613.73 \$ 7,239.11	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ 625,910 \$ 839,745 \$ 1,994,707 \$ 5,216	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ - \$ 5,469 \$ 5,469 \$ 5,288,967 \$ 5,987 \$ 5,987	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time  HMO-Scripps  HMO-Scripps  HMO-Scripps  Executive  Executive  Executive  Executive  Point of Service  Point of Service  Point of Service-Part Time  Point of Service-Part Time  Point of Service-Part Time  Health Care Plus  Health Care Plus  Health Care Plus  Health Care Plus-Part Time  Health Care Plus-Part Time  Health Care Plus-Part Time	H011 H011 H015 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H017 H017 H017 H017 H017	EE + 1 EE + 2 EE only EE + 1 EE + 2	- 1 2 3 3 5 5	0.00% 0.04% 0.11% 0.18% 0.00% 0.00% 0.00% 1.23% 0.83% 0.32% 0.04% 0.00% 4.33% 4.58% 0.04%	1 2 3 5 - - - 37 25 10 1 1 - - 131 87 139	39 26 10 138 92 146	1 2 4 6 6	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 14,908.92 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 5,207.54 \$ 6,715.32 \$ 10,072.92	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 7,239.11 \$ 10,858.61 \$ 5,613.73 \$ 16,899.18 \$ 5,613.73 \$ 7,239.11 \$ 10,858.61	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ 625,910 \$ 839,745 \$ 1,994,707 \$ 5,216 \$ -	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ 5,469 \$ 5,469 \$ 5,288,967 \$ 2,288,967 \$ 5,987 \$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time  HMO-Scripps  HMO-Scripps  HMO-Scripps  Executive  Executive  Executive  Executive  Point of Service  Point of Service  Point of Service  Point of Service-Part Time  Point of Service-Part Time  Point of Service-Part Time  Health Care Plus  Health Care Plus  Health Care Plus  Health Care Plus-Part Time	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H017 H017 H017 H017 H017	EE + 1 EE + 2 EE only EE + 1 EE + 2	- 1 2 3 3 5 5	0.00% 0.04% 0.11% 0.118% 0.00% 0.00% 0.00% 0.83% 0.32% 0.04% 0.00% 4.33% 4.58% 0.04% 0.00%	1 2 3 5 5 - - - - - - - - - - - - - - - 10 131 87 131 87 139 139 149 159 159 159 159 159 159 159 159 159 15	39 26 10 138 92 146 10	- 1 1 2 4 6 6	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 14,908.92 \$ 10,524.00 \$ 10,524.00 \$ 4,776.52 \$ 10,524.00 \$ 14,383.22 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 0,715.32 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 5,207.54 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 5,207.54 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54 \$ 6,715.32 \$ 10,072.92	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 7,239.11 \$ 10,858.61 \$ 5,613.73 \$ 11,291.73 \$ 16,899.18 \$ 5,613.73 \$ 7,239.11 \$ 10,858.61 \$ 5,03.73 \$ 10,858.61 \$ 5,03.73 \$ 10,858.61 \$ 5,03.73 \$ 7,239.11 \$ 10,858.61	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ - \$ 625,910 \$ 839,745 \$ 1,994,707 \$ 5,216 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ - \$ 5,469 \$ - \$ 5,288,967 \$ 5,987 \$ 5,987 \$ 69,558	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time HMO-Scripps HMO-Scripps HMO-Scripps HMO-Scripps Executive Executive Executive Point of Service Point of Service Point of Service Point of Service-Part Time Point of Service-Part Time Point of Service-Part Time Health Care Plus Health Care Plus Health Care Plus-Part Time	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H017 H017 H017 H017 H017 H017 H017 H017	EE + 1 EE + 2 EE only EE + 1 EE + 2	- 1 2 3 5 	0.00% 0.04% 0.11% 0.118% 0.00% 0.00% 0.00% 0.83% 0.32% 0.04% 0.00% 4.33% 4.58% 0.04% 0.00%	1 2 3 5 - - - 37 25 10 1 - - 131 87 139	39 26 10 138 92 146 1 139 92	- 1 2 4 6 - - - - 41 28 11 1 - - - - - - - - - - - - - - - - -	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 14,969.68 \$ 9,939.24 \$ 14,908.92 \$ 10,524.00 \$ 4,776.52 \$ 9,612.54 \$ 14,383.22 \$ 4,776.52 \$ 7,015.92 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 5,207.54 \$ 10,072.92 \$ 10,072.92	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 7,239.11 \$ 10,858.61 \$ 5,613.73 \$ 11,291.73 \$ 16,899.18 \$ 5,613.73 \$ 7,239.11 \$ 10,858.61 \$ 5,613.73 \$ 11,291.73 \$ 16,899.18 \$ 5,613.73 \$ 1,0858.61 \$ 5,0000 \$ 1,000.00	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ - \$ 625,910 \$ 839,745 \$ 1,994,707 \$ 5,216 \$ - \$ 66,065 \$ 87,359	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ - \$ 093,431 \$ 2,288,967 \$ 5,987 \$ 5,987 \$ 185,940	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
HMO-Part Time  HMO-Scripps  HMO-Scripps  HMO-Scripps  Executive  Executive  Executive  Executive  Point of Service  Point of Service  Point of Service  Point of Service-Part Time  Point of Service-Part Time  Point of Service-Part Time  Health Care Plus  Health Care Plus  Health Care Plus  Health Care Plus-Part Time	H011 H011 H015 H015 H015 E001 E001 E001 H012 H012 H012 H012 H017 H017 H017 H017 H017 H017 H017 H017	EE + 1 EE + 2 EE only EE + 1 EE + 2	1 2 3 3 5 5	0.00% 0.04% 0.11% 0.118% 0.00% 0.00% 0.00% 0.83% 0.32% 0.04% 0.00% 4.33% 4.58% 0.04% 0.00%	1 2 3 5 5 - - - - - - - - - - - - - - - 10 131 87 131 87 139 139 149 159 159 159 159 159 159 159 159 159 15	39 26 10 138 92 146 10	- 1 2 4 6 - - - - 41 28 11 1 - - - - - - - - - - - - - - - - -	\$ 7,015.92 \$ 10,524.00 \$ 4,969.68 \$ 9,939.24 \$ 14,908.92 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 14,908.92 \$ 10,524.00 \$ 10,524.00 \$ 4,776.52 \$ 10,524.00 \$ 14,383.22 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00 \$ 10,524.00	\$ 6,715.32 \$ 10,072.92 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 8,426.04 \$ 8,426.04 \$ 8,426.04 \$ 4,756.68 \$ 9,513.36 \$ 14,270.04 \$ 4,756.68 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 6,715.32 \$ 10,072.92 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 5,207.54 \$ 10,474.70 \$ 15,676.42 \$ 5,207.54 \$ 10,072.92 \$ 10,072.92	\$ 7,239.11 \$ 10,858.61 \$ 5,127.70 \$ 10,255.40 \$ 15,383.10 \$ 9,083.27 \$ 9,083.27 \$ 10,255.40 \$ 10,255.40 \$ 15,383.10 \$ 5,127.70 \$ 7,239.11 \$ 10,858.61 \$ 5,613.73 \$ 11,291.73 \$ 16,899.18 \$ 5,613.73 \$ 7,239.11 \$ 10,858.61 \$ 5,03.73 \$ 10,858.61 \$ 5,03.73 \$ 10,858.61 \$ 5,03.73 \$ 7,239.11 \$ 10,858.61	\$ 11,492 \$ 10,854 \$ 32,561 \$ 81,402 \$ - \$ - \$ - \$ 184,513 \$ 249,632 \$ 146,524 \$ 5,427 \$ - \$ - \$ 625,910 \$ 839,745 \$ 1,994,707 \$ 5,216 \$ - \$ - \$ 66,065 \$ 87,359	\$ 11,581 \$ 10,938 \$ 32,813 \$ 82,032 \$ - \$ - \$ 185,940 \$ 251,565 \$ 147,658 \$ 5,469 \$ - \$ 093,431 \$ 2,288,967 \$ 5,987 \$ 5,987 \$ 185,940	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

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

				(a) l	(a) Participants			(b) Annı	ıal Employer O	nly Rates	(a) x (b) = Total ER Premium		
				(a1)		a1) * (1)					, , ,		
	Plan	Coverage	Actual	% of 4/1/14	P	rojected		Ac	tual	Projected		Projected	
Carrier / Type	Code	Type	04/01/14	Total	2014	2015	2016	2014	2015	2016	2014	2015	2016
Out-of-Area	H044	EE + 1	3	0.11%	3	3	4	\$ 12,328.08	\$ 10,710.00	\$ 11,545.38	\$ 40,386	\$ 36,940	\$ 41,771
Out-of-Area	H044	EE + 2	4	0.14%	4	5	5	\$ 18,492.24	\$ 16,064.88	\$ 17,317.94	\$ 80,773	\$ 73,880	\$ 83,541
Total Blue Cross			1,784	64.36%	1,948	2,051	2,151				\$ 21,006,478		\$ 24,462,066
Total Blue Cross			1,704	04.30%	1,940	2,051	2,151				\$ 21,000,476	\$ 21,033,416	\$ 24,402,000
Kaisan													
Kaiser	11040	EE	0.14	0.000/	000	077	004	A 4 000 00	<b>6</b> 4.750.00	A 5 407 70	A 4 007 070	₾ 4.047.000	A 400 000
HMO	H018	EE only	241	8.69%	263	277	291	\$ 4,969.68		\$ 5,127.70 \$ 10.255.40			\$ 1,490,332
HMO	H018	EE + 1	169	6.10%	185	194	204	\$ 9,939.24				\$ 1,848,458	
HMO	H018	EE + 2	241	8.69%	263	277	291	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 3,923,579	\$ 3,953,949	\$ 4,470,995
Total Kaiser			651	23.48%	711	748	785				\$ 7,065,702	\$ 7,120,390	\$ 8,051,501
Waives			250	9.02%	273	287	301	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 294,838	\$ 310,422	\$ 325,617
Employees Not Covered			87	3.14%	95	100	105						
Total Non Union			2,772		3,027	3,187	3,343				\$ 28,367,017	\$ 29,086,229	\$ 32,839,183
Union													
Blue Cross													
HMO	H011	EE only	625	11.46%	612	640	658	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 3,039,431	\$ 3,044,864	\$ 3,374,601
HMO	H011	EE + 1	505	9.26%	494	517	532	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 4,911,661	\$ 4,920,500	\$ 5,453,355
HMO	H011	EE + 2	1,007	18.46%	985	1,031	1,060	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 14,691,274	\$ 14,717,654	\$ 16,311,470
UMO Dort Time	H011	EE only	361	6.62%	353	370	380	\$ 4,969.68			¢ 1755 575	\$ 1,758,713	\$ 1,949,169
HMO-Part Time HMO-Part Time		EE + 1									. , ,	. , ,	. , ,
HMO-Part Time	H011 H011	EE + 1	12 2	0.22% 0.04%	12	12	13	\$ 4,969.68 \$ 4,969.68			\$ 58,357 \$ 9,726		
nivio-Part Time	потт	CC + 2		0.04%	2		2	\$ 4,909.00			\$ 9,720	Ф 9,744	\$ 10,799
Point of Service	H012	EE only	288	5.28%	282	295	303	\$ 7,255.56	\$ 8,991.60	\$ 9,692.94	\$ 2,044,783	\$ 2,652,243	\$ 2,939,462
Point of Service	H012	EE + 1	237	4.34%	232	243	250	\$ 14,510.76	\$ 17,983.32	\$ 19,386.02	\$ 3,365,289	\$ 4,365,180	\$ 4,837,897
Point of Service	H012	EE + 2	262	4.80%	256	268	276	\$ 21,768.60	\$ 26,974.92	\$ 29,078.96	\$ 5,581,046	\$ 7,238,447	\$ 8,022,318
Safety Net	H013	EE only	142	2.60%	139	145	150	\$ 4,139.52	\$ 612912	\$ 6,607.19	\$ 575,204	\$ 891,395	\$ 987,927
Safety Net	H013	EE + 1	11	0.20%	11	11	12		\$ 12,258.24		\$ 89,115		
Safety Net	H013	EE + 2	9	0.16%	9	9	9		\$ 18,387.36		\$ 109,369		
Out-of-Area	H014	EE only	5	0.09%	5	5	5	\$ 5,977.32		\$ 5,772.69	\$ 29,246		
Out-of-Area	H014	EE + 1	7	0.13%	7	7	7		\$ 10,710.00		\$ 81,887		. ,
Out-of-Area	H014	EE + 2	9	0.16%	9	9	9	\$ 17,931.84	\$ 16,064.88	\$ 17,317.94	\$ 157,925	\$ 148,083	\$ 164,119
Total Blue Cross			3,482	63.83%	3,407	3,566	3,666				\$ 36,499,888	\$ 40.217.085	\$ 44,572,306
			,		- ,	,	- /				, , ,	, , ,	, , , , , , , , , , , , , , , , , , , ,
Kaiser													
HMO	013M	EE only	487	8.93%	477	499	513	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 2,368,324	\$ 2,372,558	\$ 2,629,489
HMO	013M	EE + 1	302	5.54%	296	309	318	\$ 9,939.24		\$ 10,255.40		\$ 2,942,556	
HMO	013M	EE + 2	520	9.53%	509	533	548		\$ 14,270.04			\$ 7,599,980	\$ 8,423,003
								, ,	,				
Total Kaiser		+	1,309	24.00%	1,281	1,341	1,378			+	ֆ 1∠,891,953	⊅ 1∠,915,094	\$ 14,313,706
Waives		+								+	1		
		+	264	4 0 40/	250	270	270	¢ 1 200 00	¢ 1 200 00	¢ 1 200 00	\$ 310,005	\$ 324,466	¢ 222 E04
Union-Part Time		1	264	4.84%	258	270	278	\$ 1,200.00					- '
Union-Full Time			313	5.74%	306	321	330	\$ 600.00	\$ 600.00	φ 000.000	\$ 183,772	,	
Total Waives			577	10.58%	565	591	608				\$ 493,777	\$ 516,810	\$ 531,333
Employees Not Covered			87	1.59%	85	89	92				\$ -	\$ -	\$ -
Total Union			5,455	100.00%	5,338	5,587	5,744				\$ 49,885,618	\$ 53,648,989	\$ 59,417,346
Retiree Shift											\$ (2,290,388)	\$ (2,400,326)	\$ (2,493,939
Grand Total			8,227		8,365	8,774	9,087				\$ 75,962,247	\$ 80,334,892	\$ 89,762,590

Southern California Gas Company 2016 GRC - APP

Non-Shared Service Workpapers

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: B. Health Benefits

Category-Sub 2. Dental

Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

## **Activity Description:**

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

## Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

## NSE - Zero-Based

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

#### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 2. Dental

Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

## **Forecast Summary:**

			In 201	3 \$(000) lı	ncurred Co	sts					
Forecas	t Method	Ba	se Foreca	st	Forec	ast Adjust	tments	Adjus	Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
NSE	Zero-Based	0	0	0	4,143	4,351	4,625	4,143	4,351	4,625	
Tota	ı	0	0	0	4,143	4,351	4,625	4,143	4,351	4,625	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

## Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	4,143	4,143	0.0	1-Sided Adj
2014 Denta	l Projection					
2014 Total	0	0	4,143	4,143	0.0	
2015	0	0	4,351	4,351	0.0	1-Sided Adj
2015 Denta	l Projection					
2015 Total	0	0	4,351	4,351	0.0	
2016	0	0	4,625	4,625	0.0	1-Sided Adj
2016 Donto	J Draigation					·
ZUT6 Denta	l Projection					
2016 Total	0	0	4,625	4,625	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 2. Dental

Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

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

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

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 2. Dental

Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

# Summary of Adjustments to Recorded:

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

## **Detail of Adjustments to Recorded:**

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

**Supplemental Workpapers for Workpaper 2PB000.001** 

0-0	200	20	<del></del>					T	-		1	П				Т			
SoC			ental Cost																
			ental Cost 014-2016																
FOI	i ea	15 2	014-2016									+				-			
								A C (	CLIMADTIC	ONC									
								ASS	SUMPTIC	DNS									
													Projected						
												<u>2014</u>	<u>2015</u>	<u>2016</u>					
1. T	otal	l hea	adcount based on number of e	mployees	as of Decem	ber 2013 pl	us estimated	increases or	decreases	;		8,378	8,787	9,100					
	bas	ed c	on planner input.																
2. F	roje	ected	d non-represented headcount	is as follo	ws:							3,027	3,187	3,343					
3. F	roje	ected	d represented headcount is as	follows:								5,338	5,587	5,744					
			tion in type and level of cover		14-2016 is ca	lculated us	ing actual en	rollment as of	April 1, 2	014 (a1)									
			I headcount (including any ch																
			Employer Only Rates" (b) for 3																
6. l	ncre	ease	s in dental premiums are base	ed on incre	ases in non-	labor inflati	on as follows	:						2.23%					
								<b>Participants</b>			(k	o) Annual Em	ployer Share	of Premium		(a) x (b) =	: Total ER Pr	emiı	um
							(a1)		a1) * (1)										
				Plan	Coverage	Actual	% of 4/1/14		rojected			Actua		Projected			Projected		
			/ Type	Code	<u>Level</u>	04/01/14	<u>Total</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2</u> (	<u>014</u>	<u>2015</u>		<u>2016</u>
Non																			
<u> </u>	Del	-												_	_				
			a Dental	D001	EE only	718	25.90%	784	825	866	\$	444.36 \$				348,400 \$	366,816		393,342
	_		a Dental	D001	EE + 1	714	25.76%	780	821	861	\$	814.44 \$				635,004 \$	668,569		716,917
	ļ.	Delta	a Dental	D001	EE + 2	887	32.00%	969	1,020	1,070	\$	1,316.88 \$	1,316.88	\$ 1,346.21	\$ 1,2	275,525 \$	1,342,946	\$	1,440,062
		Т	otal Delta			2,319	83.66%	2,532	2,666	2,797					\$ 2,2	258,930 \$	2,378,331	\$	2,550,321
						-			,	·									
	Met	Life	e Dental (Safeguard)																
		Met	Life Dental (Safeguard)	D010	EE only	65	2.34%	71	75	78	\$	150.72 \$	150.72	\$ 154.08	\$	10,698 \$	11,263	\$	12,078
			Life Dental (Safeguard)	D010	EE + 1	55	1.98%	60	63	66	\$	286.44 \$	286.44	\$ 292.82	\$	17,203 \$	18,113	\$	19,423
		Met	Life Dental (Safeguard)	D010	EE + 2	85	3.07%	93	98	103	\$	399.24 \$	399.24	\$ 408.13	\$	37,057 \$	39,016	\$	41,837
		Т	otal Safeguard			205	7.40%	224	236	247					\$	64,959 \$	68,392	\$	73,338
			otal Saleguard			203	7.4070	224	230	241					Ψ	04,909 ψ	00,332	Ψ	73,330
	Wai	havi	Coverage			146	5.27%	159	168	176	\$	72.00 \$	72.00	\$ 72.00	\$	11,479 \$	12,086	\$	12,677
	vva	IVCU				140	3.21 /0	100	100	170	Ψ	72.00 φ	72.00	Ψ 72.00	Ψ	11,475 ψ	12,000	Ψ	12,011
	Fm	nlov	rees Not Covered			102	3.68%	111	117	123	\$	- \$	_	\$ -	\$	- \$		\$	
		<del>p.c,</del>				102	0.0070			120	Ψ	Ψ		Ψ	Ψ			Ψ	
			T-1-1 No. 11-1-1			0.770	400.000/	0.007	0.407	0.040					<b>*</b> • •	005.007	0.450.000	_	0.000.000
			Total Non Union			2,772	100.00%	3,027	3,187	3,343					\$ 2,	335,367 \$	2,458,809	Þ	2,636,336
Llmi																			
Unic	Del	40																	
			a Dental	D005	EE only	1,189	21.80%	1,163	1,218	1,252	\$	222.12 \$	222.12	\$ 227.07	\$ 2	258,436 \$	270,491	Φ	284,287
			a Dental	D005	EE + 1	1,109	20.13%	1,103	1,125	1,156	\$	404.16 \$				434,250 \$	454,506		477,687
			a Dental	D005	EE + 2	1,357	24.88%	1,328	1,390	1,429	\$	540.12 \$				717,223 \$	750,679		788,965
				2000							Ψ	0-10.12 ψ	040.12	Ψ 002.10					
		T	otal Delta			3,644	66.80%	3,566	3,732	3,837					\$ 1,4	409,908 \$	1,475,676	\$	1,550,940
<u> </u>																			
	Safe	egua	ard																
			guard Dental	D011	EE only	318	5.83%	311	326	335	\$	222.12 \$	222.12	\$ 227.07	\$	69,119 \$	72,343	\$	76,033
			guard Dental	D011	EE + 1	216	3.96%	211	221	227	\$	404.16 \$				85,426 \$	89,411		93,971
			guard Dental	D011	EE + 2	278	5.10%	272	285	293	\$	540.12 \$				146,933 \$			161,630
			guard Dental-Part Time	D011	EE only	334	6.12%	327	342	352	\$	222.12 \$			\$	72,597 \$	75,983	\$	79,859
	;	Safe	guard Dental-Part Time	D011	EE + 1	33	0.60%	32	34	35	\$	222.12 \$	222.12	\$ 227.07	\$	7,173 \$	7,507	\$	7,890
			guard Dental-Part Time	D011	EE + 2	18	0.33%	18	18	19	\$	222.12 \$			\$	3,912 \$	4,095	\$	4,304
		T	otal Safeguard	_		1,197	21.94%	1,171	1,226	1,260	1		· ·		\$ 3	385,160 \$	403,127	2.	423,687
						1,137	21.37/0	1,171	1,220	1,200					Ψ	υυυ, του φ	700,127	Ψ	
	_		with credit					,=-						<b>—</b>		10.555		_	
		Full	Time			180	3.30%	176	184	190	\$	72.00 \$	72.00	\$ 72.00	\$	12,682 \$	13,274	\$	13,647
	Em	plov	rees Not Covered			434	7.96%	425	445	457					\$	- \$	_	\$	_
		ر. د <u>ب</u>																	1 000 05 :
<u> </u>		_	Total Union	<u> </u>		5,455	100.00%	5,338	5,587	5,744	$\perp$				\$ 1,8	507,751 \$	1,892,076	\$	1,988,274
		Grar	nd Total			8,227		8,365	8,774	9,087					\$ 14	143 118 ¢	4,350,885	\$	4 624 610
L	[ [	uı al	iu i Ulai		1	0,227		0,303	0,114	3,001	- 1			İ	φ 4,	1-TU, I IU   Þ	<b>−,∪∪∪,00</b> 0	Ψ	-,U4+,UIU

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub 3. Vision

Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

## **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

## **Summary of Results:**

				In 2013\$ (00	0) Incurred (	Costs					
		Adju	sted-Recor	ded		Adjusted-Forecast					
Years	2009	2010	2011	2013	2014	2015	2016				
Labor	0	0	0	0	0	0	0	0			
Non-Labor	543	489	487	470	498	0	0	0			
NSE	0	0	0	0	0	517	558	590			
Total	543	489	487	470	498	517	558	590			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 3. Vision

Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

## **Forecast Summary:**

			In 201	3 \$(000) lı	ncurred Co	sts					
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjus	Adjusted-Forecast		
Years	Years 2014 2015 2016 2014 2015		2015	2016	2014	2015	2016				
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
NSE	Zero-Based	0	0	0	517	558	590	517	558	590	
Tota	al	0	0	0	517	558	590	517	558	590	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

## Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 3. Vision

Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

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

etermination of Adjusted	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	490	452	468	462	498
NSE	0	0	0	0	0
Total	490	452	468	462	498
FTE	0.0	0.0	0.0	0.0	0.0
djustments (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
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	490	452	468	462	498
NSE	0	0	0	0	0
Total	490	452	468	462	498
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$	5)				
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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	53	37	19	8	0
NSE	0	0	0	0	0
Total	53	37	19	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	543	489	487	470	498
NSE	0	0	0	0	0
Total	543	489	487	470	498
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 3. Vision

Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

# Summary of Adjustments to Recorded:

	In Nominal \$ (000) Incurred Costs										
Years	2009	2010	2011	2012	2013						
Labor	0	0	0	0	0						
Non-Labor	0	0	0	0	0						
NSE	0	0	0	0	0						
Total	0	0	0	<u>_</u>	0						
FTE	0.0	0.0	0.0	0.0	0.0						

## **Detail of Adjustments to Recorded:**

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

**Supplemental Workpapers for Workpaper 2PB000.002** 

Southern California Gas Company															
Projected Vision Cost															
For Years 2014-2016															
					ASSUM	<u>IPTIONS</u>									
										Projected					
									<u>2014</u>	<u>2015</u>	<u>2016</u>				
1. Total headcount based on number of employed	ees as of De	cember 2013	3 plus estin	nated increase	s or decrea	ses			8,378	8,787	9,100				
<ul><li>indexed for changes in headcount.</li><li>2. Projected non-represented headcount is as for</li></ul>	llowe:								3,027	3,187	3,343				
3. Projected represented headcount is as follow									5,338	5,587	5,744				
4. Participation in type and level of coverage for		s calculated	using actu	al enrollment	as of April 1	l, <mark>2014 (a1</mark> )			,	·	ŕ				
indexed for changes in headcount.															
5. "Annual Employer Only Rates" (b) for 2014 an											2.000/				
6. Increases in vision premiums are based on in	creases in n	ion-labor int	lation as to	llows:							2.23%				
				(a) Pa	rticipants				(b) Annu	al Employer O	l nly Rates		(a) x (b) =	Total ER Prem	ium
				(a1)		a1) * (1)				, ,					
	Plan	Coverage	Actual	% of 4/1/14		ojected			Act		Projected			Projected	
Carrier / Type	<u>Code</u>	<u>Level</u>	<u>04/01/14</u>	<u>Total</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>		<u>2014</u>	<u>2015</u>	<u>2016</u>		<u>2014</u>	<u>2015</u>	<u>2016</u>
Non Union VSP															_
VSP	001V	EE only	892	32.18%	974	1,026	1,076	\$	74.64	\$ 77.64	\$ 79.37	\$	72,704 \$	79,623 \$	85,381
VSP	001V	EE + 1	691	24.93%	755	794	833	\$	74.64			\$	56,321 \$	61,681 \$	66,142
VSP	001V	EE + 2	790	28.50%	863	908	953	\$	74.64			\$	64,390 \$	70,518 \$	75,618
Total VSP			2,373	85.61%	2,591	2,728	2,862					\$	193,414 \$	211,823 \$	227,140
Waives					_,		_,					<u> </u>	, , , , , , , , , , , , , , , , , , ,		
Non Union	998	3	252	9.09%	275	290	304	\$	24.00	\$ 24.00	\$ 24.00	\$	6,604 \$	6,953 \$	7,294
								-		•	-	φ.			, -
Employees Not Covered			147	5.30%	161	169	177					\$	- \$	- \$	-
Total Non Union			2,772	100.00%	3,027	3,187	3,343					\$	200,019 \$	218,776 \$	234,434
Union															
VSP															
VSP	002V	EE only	1,384	25.37%	1,354	1,417	1,457	\$	70.68	\$ 72.84	\$ 74.46	\$	95,723 \$	103,250 \$	108,516
VSP	002V	EE + 1	840	15.40%	822	860	885	\$	70.68			\$	58,098 \$	62,666 \$	65,862
VSP	002V	EE + 2	1,085	19.89%	1,062	1,111	1,142	\$	70.68	\$ 72.84	\$ 74.46	\$	75,043 \$	80,944 \$	85,072
Total VSP			3,309	60.66%	3,238	3,389	3,484					\$	228,864 \$	246,860 \$	259,451
Met Life Vision (Safeguard)  Met Life Vision (Safeguard)	005V	EE only	398	7.30%	389	408	419	\$	61.20	\$ 61.20	\$ 62.56	•	22 025 ¢	24,947 \$	26,219
Met Life Vision (Safeguard)  Met Life Vision (Safeguard)	005V	EE + 1	309	5.66%	302	316	325	\$	61.20 61.20			\$	23,835 \$ 18,505 \$	19,368 \$	20,356
Met Life Vision (Safeguard)	005V	EE + 2	299	5.48%	293	306	315	\$	61.20			\$	17,906 \$	18,742 \$	19,697
Met Life Vision (Safeguard)-Part Time	005VPT	EE only	334	6.12%	327	342	352	\$	61.20			\$	20,002 \$	20,935 \$	22,003
Met Life Vision (Safeguard)-Part Time	005VPT	EE + 1	26	0.48%	25	27	27	\$	61.20			\$	1,557 \$	1,630 \$	1,713
Met Life Vision (Safeguard)-Part Time		EE + 2	18	0.33%	18	18	19	\$	61.20			\$	1,078 \$	1,128 \$	1,186
Total Met Life Vision (Safeguard)			1,384	25.37%	1,354	1,417	1,457					\$	82,884 \$	86,750 \$	91,175
Waives					·										
Union-Full Time	998	3	279	5.11%	273	286	294	\$	18.00	\$ 18.00	\$ 18.00	\$	4,914 \$	5,144 \$	5,288
Union-Part Time	997			0.00%	-			\$	-	\$ -	\$ -	\$	- \$	- \$	-
Total Waives			279	5.11%	273	286	294					\$	4,914 \$	5,144 \$	5,288
Employees Not Covered			483	8.85%	473	495	509					\$	- \$	- \$	-

		Plan	Coverage	Actual	% of 4/1/14	Pı	ojected		Ac	tual	Projected			Pro	jected		
Carrier / Type		Code	<u>Level</u>	04/01/14	<u>Total</u>	<u>2014</u>	<u> 2015</u>	<u>2016</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	2	<u> 2014</u>	<u>2</u>	<u>015</u>	<b>20</b> 1	<u> 16</u>
Total	Union			5,455	100.00%	5,338	5,587	5,744				\$	316,662	\$ :	338,754	\$ 35	55,913
Grand Total				8,227		8,365	8,774	9,087				\$	516,681	\$ :	557,530	\$ 59	90,348

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits
Category-Sub 4. Wellness

Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

## **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

## **Summary of Results:**

				In 2013\$ (00	0) Incurred (	Costs					
		Adju	ısted-Recor	ded		Ad	Adjusted-Forecast				
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	380	316	294	272	358	0	0	0			
NSE	0	0	0	0	0	1,308	803	842			
Total	380	316	294	272	358	1,308	803	842			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 4. Wellness

Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

## **Forecast Summary:**

			In 201	3 \$(000) lı	ncurred Co	sts					
Forecas	Forecast Method Base Forecast				Forec	ast Adjust	tments	Adjusted-Forecast			
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
NSE	Zero-Based	0	0	0	1,308	803	842	1,308	803	842	
Tota	ıl	0	0	0	1,308	803	842	1,308	803	842	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

## Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	1,308	1,308	0.0	1-Sided Adj
2014 Welln	ess Projection					
2014 Total	0	0	1,308	1,308	0.0	
2015	0	0	902	902	0.0	1 Cidad Adi
2015	0	0	803	803	0.0	1-Sided Adj
2015 Welln	ess Projection					
2015 Total	0	0	803	803	0.0	
2016	0	0	842	842	0.0	1-Sided Adj
2016 Wellne	ess Projection					
2016 Total	0	0	842	842	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 4. Wellness

Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

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

	-Recorded (Incurred Cos 2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	343	377	463	412	559
NSE	0	0	0	0	0
Total	343	377	463	412	559
FTE	0.0	0.0	0.0	0.0	0.0
ljustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-85	-180	-145	-201
NSE	0	0	0	0	0
Total		-85	-180	-145	-201
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	343	292	283	267	358
NSE	0	0	0	0	0
Total	343	292	283	267	358
FTE	0.0	0.0	0.0	0.0	0.0
acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	37	24	11	5	0
NSE	0	0	0	0	0
Total	37	24	11	5	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	380	316	294	272	358
NSE	0	0	0	0	0
Total	380	316	294	272	358
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 4. Wellness

Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

# Summary of Adjustments to Recorded:

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

## **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>	
2009 Total	0	0	0	0.0				
2010	0	-85	0	0.0 CC	TR Transf	To 2200-0005.017	DSREED2013120 6143833347	
Transfer Eme	ergency Child	Care costs	from Wel	llness			014000047	
2010 Total	0	-85	0	0.0				
2011	0	-180	0	0.0 CC	TR Transf	To 2200-0005.017	DSREED2013120	
					TIV TIGITOT	10 2200 0000.017	6145734753	
Transfer eme	ergency child	care costs f	rom welln	iess				
2011 Total	0	-180	0	0.0				
2040	0		0		TD T (	T 0000 0005 047		
2012	0	-145	0	0.0 CC	TR Transf	To 2200-0005.017	DSREED2013120 6152739327	
Transfer eme	ergency child	care costs f	rom welln	iess			0102100021	
2012 Total	0	-145	0	0.0				
2013	0	-201	0		TR Transf	To 2200-0005.017	DSREED2014022 3204150167	
Transfer Eme	ergency Child	Care costs	recorded	to Wellne	SS			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 4. Wellness

Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

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

**Supplemental Workpapers for Workpaper 2PB000.003** 

Southern California Gas Company							
Wellness and Emergency Child Care Projection							
For Years 2014-2016							
ASSUMPTIO	ONS						
Most costs below are projected for 2014 based on underlying assumption 2015-2016 reflect increases for non labor inflation and projected chang     Non labor inflation for 2014-2016 are as follows:	ns for each item I		below. Co	sts for			
2. Normabor illimation for 2014-2010 are as follows.			2014	2	2015		2016
			2.75%		2.75%		2.23%
Emergency child care is estimated in increase as follows					5.00%		5.00%
<ol> <li>Best Doctors fees are based on \$21/employee. Projected employees and percentage increase by year are as follows:</li> </ol>			8,378		8,787		9,100
and percentage increase by year are as follows.			2.22%		4.88%		3.56%
	Actual			Pro	jected		
	2013		2014	2	2015		2016
Calendars (1 per employee)		\$	15,000	\$	16,145	Ф	17,080
Calendars (1 per employee)		φ	13,000	φ	10,145	φ	17,000
Quarterly Wellness Newsletter			17,000		18,297		19,357
Health Fairs & Safety Stand Down Events (Org. Requests):			31,050		33,420		35,355
Wellness Presentations: approx. 34 @ \$300 = \$10,200 Chair Massages: 34 @ \$400 = \$13,600							
Reflexology: 24 @ \$200 = \$4800							
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800							
Literature/Brochures (health fairs/safety stand downs, events, ee requests)			17,970		19,341		20,461
Online Wellness Lending Library: Videos/Books; Training materials			1,500		1,532		1,564
Fitness Subsidy Program	234,143		240,000		258,316		273,272
(incl. 24 Hr Fitness annual fee (\$1/ee); & YMCA mo.dues)			•				
incl. proposed 2010 Corp. Contract w/LA Fitness (approx.\$1/ee)							
Weight Watchers - Discount/Subsidy Program			70,000		75,342		79,704
Lunch N Learn Presentations (12x \$425)			5,100		5,208		5,317
· · ·			-,		-,		-,-
Misc & Parking validations at GCT for Wellness presenters and vendor	S		1,500		1,568		1,639
Annual SCG Safety Congress x 4/yr (Presenters/workshops)			4,000		4,085		4,170
Incentive/Prizes/Giveaways/Misc. program expenses			25,000		26,908		28,466
Flu Shots			32,000		34,442		36,436
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)			·		•		·
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings			68,880		74,137		78,429
One-time Health Risk Assessment (employee wellness baseline study)			-		50,000		50,000
D. (D. ()			475.000		404 505		404 100
Best Doctors			175,938		184,527		191,100
Fit Bit			603,263		-		-
Other	123,447						
Wellness Total	\$ 357,590	\$	1,308,201	\$	803,269	\$	842,350
Emergency Child Care	\$ 201,245	\$	175,000	\$	183,750	\$	192,938
						_	•
SCG share of Back up & Emergency Childcare Program (starting 2010)							

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

# Southern California Gas Company 2016 GRC - APP

Non-Shared Service Workpapers

**COMPENSATION & BENEFITS** Area:

Witness: Debbie S. Robinson B. Health Benefits Category:

Category-Sub 5. Employee Assistance Program (EAP)

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

### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### **NSE - Zero-Based**

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

#### **Summary of Results:**

		In 2013\$ (000) Incurred Costs									
		Adjι	ısted-Recor	ded		Ad	justed-Fore	cast			
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	797	796	721	758	782	0	0	0			
NSE	0	0	0	0	0	813	876	927			
Total	797	796	721	758	782	813	876	927			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 5. Employee Assistance Program (EAP)

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

### **Forecast Summary:**

			In 201	3 \$(000) lı	ncurred Co	sts				
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjusted-Forecast		
Years	s	2014 2015 2016			2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	813	876	927	813	876	927
Tota	ıl	0	0	0	813	876	927	813	876	927
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

### Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: B. Health Benefits

Category-Sub: 5. Employee Assistance Program (EAP)

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

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

Determination of Aujusteu-	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	719	737	694	745	782
NSE	0	0	0	0	0
Total	719	737	694	745	782
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	l \$)				
Labor	0	0	0	0	0
Non-Labor	719	737	694	745	782
NSE	0	0	0	0	0
Total	719	737	694	745	782
FTE	0.0	0.0	0.0	0.0	0.0
acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	78	59	28	13	0
NSE	0	0	0	0	0
Total	78	59	28	13	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constar	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	797	796	721	758	782
NSE	0	0	0	0	0
Total	797	796	721	758	782
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 5. Employee Assistance Program (EAP)

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

## Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

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

**Supplemental Workpapers for Workpaper 2PB000.004** 

# Southern California Gas Company 2016 GRC - APP

## Non-Shared Service Workpapers

Southern Calfornia Gas Company									
Employee Assistance Program (EAP) and Menta	al Haalth Claims Pr	oiecti	nn e						
For Years 2014-2016	ai i leaitii Ciaiiiis i ii	Jectiv	JII						
1 01 1 ears 2014-2010									
	ASSUM	PTIO	NS						
Projected administrative fees are based on projected et     Projected enrollment based on actual enrollment as of	nrollment in EAP and M	ental F	lealth/Substance	Abuse p	olans.				
3. Projected headcount and percentage increase/(decrease	se) are as follows:				2014		2015		2016
	Headcount				8,378		8,787		9,100
	Increase/(Decreas	,			2.22%		4.88%		3.569
	Increase/(Decreas	e) tron	n April 1, 2014		1.66%		4.88%		3.56%
4. Administrative fee rates for 2014 are actual; 2015-2016 5. Projected non-labor inflation rates are as follows:  2. Projected non-labor inflation rates are as follows:	ŕ				2.75%		2.75%		2.23%
<ul> <li>6. Projected mental health claims are based on 2009 actu in medical premiums.</li> <li>7. Projected increase in medical premiums for 2014-2016</li> </ul>		casts c	hanges in headc	ount and	5.70%		e 9.60%		7.80%
	Act	ual					Projected		
Summary	As of April 2014		2013		2014		2015		2016
	•								
EAP Administrative Fees		\$	781,523	\$	812,786	\$	875,908	\$	927,31
Mental Health Claims			1,392,305		1,502,584		1,720,185		1,915,634
Total EAP and Mental Health Costs		\$	2,173,828	\$	2,315,370	\$	2,596,093	\$	2,842,950
EAP Administrative Fee Expense Projection									
# Estimated Employees	8,378				8,378		8,787		9,100
Holman-EAP Only	3,494				3,572		3,746		3,879
Holman-EAP Only Holman-EAP/MH/SA	4,987				5,098		5,347		5,537
Holman-SA	3,170				3,240		3,399		3,520
Total Count	11,651				11,910		12,491		12,930
EAP Administrative Fee Rates Per Covered Employee									
Holman-Mental Health/Substance Abuse		\$	55.44	\$	55.44	<b>¢</b>	56.96	•	58.23
Holman-EAP, Mental Health/Substance Abuse & Work/Lif	e	\$	109.08	\$	109.08		112.08		114.58
Holman - EAP & Work/Life	<u> </u>	\$	18.12	\$	18.12		18.62		19.03
Projection of EAP Administrative Fees									
Holman-EAP Only				\$	198,009	\$	213,386	\$	225,91
Holman-EAP/MH/SA				Ψ	556,062	Ť	599,246	Ť	634,416
Holman-SA					58,716		63,276		66,990
Total EAP Administrative Fees				\$	812,786	\$	875,908	\$	927,31
2. Mental Health Claims Projection									
	<u> </u>								
Mental Health Claims		1		\$	1,502,584	I \$	1,720,185	- S	1,915,634

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub 6. Mental Health & Substance Abuse

Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

### **Summary of Results:**

				In 2013\$ (00	0) Incurred (	Costs		
		Adjι	ısted-Recor	ded		Ad	justed-Fore	cast
Years	2009	2010	2011	2012	2013	2014	2015	2016
Labor	0	0	0	0	0	0	0	0
Non-Labor	1,065	1,273	1,365	1,404	1,392	0	0	0
NSE	0	0	0	0	0	1,503	1,720	1,916
Total	1,065	1,273	1,365	1,404	1,392	1,503	1,720	1,916
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 6. Mental Health & Substance Abuse

Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

### **Forecast Summary:**

			In 201	3 \$(000) li	ncurred Co	sts				
Forecas	t Method	Base Forecast Forecast Adjustments Adjusted-Forecast					ast			
Year	s	2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,503	1,720	1,916	1,503	1,720	1,916
Tota	al	0	0	0	1,503	1,720	1,916	1,503	1,720	1,916
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

### Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	1,503	1,503	0.0	1-Sided Adj
2014 Menta	ıl Health Projection					
2014 Total	0	0	1,503	1,503	0.0	
2045	0	0	4.700	4.700	0.0	4 Cided Adi
2015	0	0	1,720	1,720	0.0	1-Sided Adj
2015 Menta	ıl Health Projection					
2015 Total	0	0	1,720	1,720	0.0	
2016	0	0	1,916	1,916	0.0	1-Sided Adj
2016 Menta	ıl Health Projection					
2016 Total	0	0	1,916	1,916	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 6. Mental Health & Substance Abuse

Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

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

retermination of Aujusteu-P	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	962	733	1,201	410	386
NSE	0	0	0	0	0
Total	962	733	1,201	410	386
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	444	111	970	1,007
NSE	0	0	0	0	0
Total		444	111	970	1,007
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	962	1,178	1,313	1,380	1,392
NSE	0	0	0	0	0
Total	962	1,178	1,313	1,380	1,392
FTE	0.0	0.0	0.0	0.0	0.0
acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	104	95	52	24	0
NSE	0	0	0	0	0
Total	104	95	52	24	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constan	t 2013\$)				
Labor	0	0	0	0	0
Non-Labor	1,065	1,273	1,365	1,404	1,392
NSE	0	0	0	0	0
Total	1,065	1,273	1,365	1,404	1,392
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 6. Mental Health & Substance Abuse

Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID	
2009 Total	0	0	0	0.0				
2010	0	444	0	0.0 CC	CTR Transf	From 2200-0005.000	DSREED2013120 6143638820	
Transfer mer	ntal health co	sts from me	dical				0143030020	
2010 Total	0	444	0	0.0				
2011	0	111	0	0.0 CC	CTR Transf	From 2200-0005.000	DSREED2013120 6145640473	
Transfer mer	ntal health co	sts from me	dical				0143040473	
2011 Total	0	111	0	0.0				
2012	0	970	0	00 00	TR Transf	From 2200-0005.000	DSREED2013120	
				0.0 CC	TIX TIAIISI	F10111 2200-0003.000	6152655720	
Transfer mer	ntal health co	sts from me	dical					
2012 Total	0	970	0	0.0				
2013	0	1,007	0		CTR Transf	From 2200-0005.000	DSREED2014022 3203945730	
Transfer mental health costs recorded to medical								

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 6. Mental Health & Substance Abuse

Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

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

**Supplemental Workpapers for Workpaper 2PB000.005** 

# Southern California Gas Company 2016 GRC - APP

## Non-Shared Service Workpapers

Southern Calfornia Gas Company									
Employee Assistance Program (EAP) and Men	l tal Health Claims Pro	niecti	on						
For Years 2014-2016	tarricatir Olaims riv	Jocki	OII						
101 1013 2014 2010									
	ASSUM	PTIO	NS						
Projected administrative fees are based on projected at 2. Projected enrollment based on actual enrollment as of	enrollment in EAP and M	ental F	Health/Substance	Abuse p	lans.				
3. Projected headcount and percentage increase/(decrea	ase) are as follows:				2014		2015		2016
	Headcount				8,378		8,787		9,100
	Increase/(Decreas	,			2.22%		4.88%		3.56%
	Increase/(Decreas	e) tror	m April 1, 2014		1.66%		4.88%		3.56%
<ul><li>4. Administrative fee rates for 2014 are actual; 2015-201</li><li>5. Projected non-labor inflation rates are as follows:</li></ul>	6 rates are indexed by no	on-labo	or inflation.		2.75%		2.75%		2.23%
Projected mental health claims are based on 2009 act in medical premiums.     Projected increase in medical premiums for 2014-2010.		casts c	changes in heado	ount and	projected inc	rease	e		
					5.70%		9.60%		7.80%
	_								
	Actual						Projected		
Summary	As of April 2014		2013		2014		2015		2016
EAP Administrative Fees		\$	781,523	\$	812.786	\$	875,908	\$	927,315
Mental Health Claims		Ψ	1,392,305	Ψ	1,502,584	Ψ	1,720,185	Ψ	1,915,634
			,,		7 7		, , , , , ,		, ,
Total EAP and Mental Health Costs		\$	2,173,828	\$	2,315,370	\$	2,596,093	\$	2,842,950
1. EAP Administrative Fee Expense Projection									
									2.100
# Estimated Employees	8,378				8,378		8,787		9,100
Holman-EAP Only	3,494				3,572		3,746		3,879
Holman-EAP/MH/SA	4,987				5,098		5,347		5,537
Holman-SA	3,170				3,240		3,399		3,520
Total Count	11,651				11,910		12,491		12,936
EAP Administrative Fee Rates Per Covered Employee		<u> </u>							
Holman-Mental Health/Substance Abuse		\$	55.44	\$	55.44		56.96		58.23
Holman-EAP, Mental Health/Substance Abuse & Work/Li	fe	\$	109.08	\$	109.08		112.08		114.58
Holman - EAP & Work/Life		\$	18.12	\$	18.12	\$	18.62	Ф	19.03
Projection of EAP Administrative Fees									
Holman-EAP Only				\$	198,009	\$	213,386	\$	225,910
Holman-EAP/MH/SA				1	556,062		599,246	7	634,416
Holman-SA					58,716		63,276		66,990
Total EAP Administrative Fees				\$	812,786	\$	875,908	\$	927,315
							-		
2. Mental Health Claims Projection									
Market Hands Only					4 500 50:		4 700 10-		4.04=
Mental Health Claims				\$	1,502,584	\$	1,720,185	\$	1,915,634

**COMPENSATION & BENEFITS** Area:

Witness: Debbie S. Robinson C. Welfare Benefits Category:

Workpaper: **VARIOUS** 

Labor

Non-Labor

FTE

### Summary for Category: C. Welfare Benefits

	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	1,908	0	0	0
NSE	0	1,953	2,100	2,226
Total	1,908	1,953	2,100	2,226
FTE	0.0	0.0	0.0	0.0
Workpapers belonging t	o this Category:			
2PB000.007 WELFARI	E BENEFITS - AD&D INSURAN	ICE		
Labor	0	0	0	0
Non-Labor	60	0	0	0
NSE	0	64	69	74
Total	60	64	69	74
FTE	0.0	0.0	0.0	0.0

In 2013\$ (000) Incurred Costs

0

0

0.0

0

0

0.0

NSE	0	42
	· · · · · · · · · · · · · · · · · · ·	

2PB000.008 WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

0

42

0.0

NSE	0	42	44	45						
Total	42	42	44	45						
FTE	0.0	0.0	0.0	0.0						
2PB000.006 WELFARE BENEFITS - LIFE INSURANCE										
Labor	0	0	0	0						
Non-Labor	1,806	0	0	0						
NSE	0	1,847	1,987	2,107						
Total	1,806	1,847	1,987	2,107						

0

0.0

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub 1. Accidental Death & Dismemberment (AD&D)

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

### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

#### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 1. Accidental Death & Dismemberment (AD&D)

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

### **Forecast Summary:**

	In 2013 \$(000) Incurred Costs										
Forecast	t Method	Bas	Base Forecast			ast Adjust	tments	Adjusted-Forecast			
Years	s	2014	2015	2016	2014	2015	2016	2014	2015	2016	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
NSE	Zero-Based	0	0	0	64	69	74	64	69	74	
Tota	ıl	0	0	0	64	69	74	64	69	74	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

### Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 1. Accidental Death & Dismemberment (AD&D)

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

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	60	37	41	47	60
NSE	0	0	0	0	0
Total	60	37	41	47	60
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	60	37	41	47	60
NSE	0	0	0	0	0
Total	60	37	41	47	60
FTE	0.0	0.0	0.0	0.0	0.0
/acation & Sick (Nominal \$	5)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	6	3	2	1	0
NSE	0	0	0	0	0
Total	6	3	2	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	66	40	43	47	60
NSE	0	0	0	0	0
Total	66	40	43	47	60
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 1. Accidental Death & Dismemberment (AD&D)

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

## Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

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

**Supplemental Workpapers for Workpaper 2PB000.007** 

Southern California Gas Company				
AD&D Forecast				
For Years 2014-2016				
	ASSUMPTIONS			
<ol> <li>AD&amp;D Insurance costs are projected based on es</li> <li>Coverage amount for 2014 is actual based on Apr</li> <li>Labor Inflation is as follows:</li> </ol>				sented headcount. 2016
4. Projected adjusted non-represented headcount ar increase/(decrease) are as follows:  Headcount Increase/(Decrease) to		<b>2014</b> 3,040 9.20%	-,	<b>2016</b> 3,356 4.89%
	Actual		Projected	
	2013	2014	2015	2016
Amount of Coverage per 4/1/14 Analysis		\$ 303,113,100		
Premium per \$1,000 of coverage:		\$ 0.192	\$ 0.192	\$ 0.192
Annual Premium	\$ 59,663	\$ 63,551	\$ 68,658	\$ 73,793

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub 2. Business Travel Insurance

Workpaper: 2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

### **Activity Description:**

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

#### **Forecast Explanations:**

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

#### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 2. Business Travel Insurance

Workpaper: 2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

### **Forecast Summary:**

			In 201	3 \$(000) lı	ncurred Co	sts				
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjus	ted-Forec	ast
Years	s	2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	42	44	45	42	44	45
Tota	ıl	0	0	0	42	44	45	42	44	45
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

#### **Forecast Adjustment Details:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>Total</u>	FTE	Adj Type
2014	0	0	42	42	0.0	1-Sided Adj
2014 Busin	ess Travel Insurar	nce Projectio	n			
2014 Total	0	0	42	42	0.0	
2015 2015 Busine	0 ess Travel Insurar	0 nce Projectio	44 n	44	0.0	1-Sided Adj
2015 Total	0	0	44	44	0.0	
2016 2016 Busine	0 ess Travel Insurar	0 nce Projectio	45 n	45	0.0	1-Sided Adj
2016 Total	0	0	45	45	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 2. Business Travel Insurance

Workpaper: 2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

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

retermination of Aujusteu-P	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	47	24	0	0	0
NSE	0	0	0	0	0
Total	47	24		0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	42
NSE	0	0	0	0	0
Total	0	0		0	42
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	47	24	0	0	42
NSE	0	0	0	0	0
Total	47	24	0	0	42
FTE	0.0	0.0	0.0	0.0	0.0
/acation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	5	2	0	0	0
NSE	0	0	0	0	0
Total	5	2	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constan	t 2013\$)				
Labor	0	0	0	0	0
Non-Labor	53	26	0	0	42
NSE	0	0	0	0	0
Total	53	26	0	0	42
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 2. Business Travel Insurance

Workpaper: 2PB000.008 - WELFARE BENEFITS - BUSINESS TRAVEL INSURANCE

## Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE	Adj Type	From CCtr	RefID
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	42	0	0.0 1-Sid	ed Adj	N/A	DSREED2014051
Transfer busi	iness travel in	surance co	sts to corr	rect workgro	up		5204214187
2013 Total	0	42	0	0.0			

**Supplemental Workpapers for Workpaper 2PB000.008** 

Sempra Energy (Consolid	ated)							
Business Travel Projection								
For Years 2014-2016								
		ASSUMF	TIONS	2				
4. Ducinese Travel Incurence project	tion ool		_	_	um ind	dayed by		
<ol> <li>Business Travel Insurance projection non-labor inflation and allocating</li> </ol>				•		•		
2. Non labor inflation for each year a			iiiess ui	iii baseu on	neau	Journ.		
2. Non labor illiation for each year a	iie as ii	Jilows.		2014		2015		2016
				2.75%		2.75%		2.23%
				2.70		2.70		2.2070
	Α	ctual			Pr	ojected	ı	
		2013		2014		2015		2016
SoCalGas Premium Allocation	\$	41,573	\$	41,801	\$	43,643	\$	45,080
Calculation of Premium and Al	location	on						
Consolidated Premium	\$	69,420	\$	71,329	\$	73,290	\$	74,923
		,				,		,
Headcount by Business Unit								
SoCalGas				8,378		8,787		9,100
SDG&E				4,770		4,821		4,876
Sempra				364		364		364
USGP				548		548		548
Global				51		51		51
LNG				130		130		130
SE International				55		55		55
Totals				14,296		14,756		15,124
Totals				14,200		14,700		10,124
Allocation by Business Unit								
Anocation by Business ont								
SoCalGas	1	41,573		41,801		43,643		45,080
SDG&E		23,520		23,799		23,945		24,155
Sempra		1,824		1,816		1,808		1,803
Generation		1,378		2,734		2,722		2,715
Global		253		254		253		253
LNG		613		649		646		644
Pipelines & Storage		258		274		273		272
Totals	\$	69,420	\$	71,329	\$	73,290	\$	74,923

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Category-Sub 3. Life Insurance

Workpaper: 2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Category-Sub: 3. Life Insurance

Workpaper: 2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

### **Forecast Summary:**

			In 201	3 \$(000) li	ncurred Co	sts				
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjus	ted-Forec	ast
Years	s	2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,847	1,987	2,107	1,847	1,987	2,107
Tota	ıl	0	0	0	1,847	1,987	2,107	1,847	1,987	2,107
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

#### **Forecast Adjustment Details:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Category-Sub: 3. Life Insurance

Workpaper: 2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

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

betermination of Aujusteu-Ne	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	866	764	810	1,602	1,806
NSE	0	0	0	0	0
Total	866	764	810	1,602	1,806
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$	5)				
Labor	0	0	0	0	0
Non-Labor	866	764	810	1,602	1,806
NSE	0	0	0	0	0
Total	866	764	810	1,602	1,806
FTE	0.0	0.0	0.0	0.0	0.0
/acation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	93	62	32	28	0
NSE	0	0	0	0	0
Total	93	62	32	28	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2	2013\$)				
Labor	0	0	0	0	0
Non-Labor	959	826	842	1,630	1,806
NSE	0	0	0	0	0
Total	959	826	842	1,630	1,806
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Category-Sub: 3. Life Insurance

Workpaper: 2PB000.006 - WELFARE BENEFITS - LIFE INSURANCE

## Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

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

**Supplemental Workpapers for Workpaper 2PB000.006** 

Southern California Gas Company								
Life Insurance Forecast								
For Years 2014-2016								
		ASSUMPTIONS						
Life Insurance costs are projected based on estir								
<ol> <li>Coverage amount for 2014 is estimated based or</li> <li>Labor Inflation is as follows:</li> </ol>	2014 a	014 and is indexed by changes in headcount.  2014 2015 2016						
3. Labor Itiliation is as follows.		2014		2.75%	20	2.58%		
						2076		2.0070
4. Projected adjusted headcount and percentage in	: <u></u>	2014 2015		2016				
Headcount				8,378		8,787		9,100
Increase/(Decrease)		1.66%		4.88%		3.56%		
Increase/(Decrease) to April 2014-Union Increase/(Decrease) to April 2014-Non Union				-2.14% 9.20%		4.66% 5.29%		2.81% 4.89%
increase/(Decrease)	to April 201	4-NON OTHOR		9.20%		5.29%		4.09%
		Actual		Projected				
Туре	2013			2014		2015	20	16
Union			\$	1,310,140	\$	1,407,282	\$	1,483,185
Non Union				536,818		579,955		623,327
Total	\$	1,805,536	\$	1,846,958	\$	1,987,238	\$	2,106,512
Union								
Union  Amount of Coverage per April 2014 Payment			\$	307,359,000				
			\$	307,359,000				
Amount of Coverage per April 2014 Payment  Premium per \$1,000 of coverage:			_					
Amount of Coverage per April 2014 Payment			_					
Amount of Coverage per April 2014 Payment  Premium per \$1,000 of coverage:			\$					

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: D. Retirement Plans

Workpaper: VARIOUS

### Summary for Category: D. Retirement Plans

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

### Workpapers belonging to this Category:

2PB000.014 RETIREMENT	BENEFITS - RETIREN	IENT SAVINGS PLAN									
Labor	0	0	0	0							
Non-Labor	16,248	0	0	0							
NSE	0	16,806	18,098	19,245							
Total	16,248	16,806	18,098	19,245							
FTE	0.0	0.0	0.0	0.0							
2PB000.023 RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN Labor 0 0 0											
Labor	0	0	0	0							
Non-Labor	199	0	0	0							
NSE	0	205	210	216							
Total	199	205	210	216							
FTE	0.0	0.0	0.0	0.0							
2PB000.012 RETIREMENT	BENEFITS-SUPPLEM	ENTAL PENSION									
Labor	0	0	0	0							
Non-Labor	1,994	0	0	0							
NSE	0	4,910	950	870							
Total	1,994	4,910	950	870							
FTE	0.0	0.0	0.0	0.0							

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub 1. Retirement Savings Plan

Workpaper: 2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 1. Retirement Savings Plan

<u>Labor</u>

2016 Retirement Savings Plan Projection

Workpaper: 2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

<u>NLbr</u>

### Forecast Summary:

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

<u>Total</u>

FTE Adj Type

0.0

**NSE** 

19,245

### Forecast Adjustment Details:

Year/Expl.

2016 Total

2014	0	0	16,806	16,806	0.0	1-Sided Adj
2014 Retireme	ent Savings Pla	n Projectio	on			
2014 Total	0	0	16,806	16,806	0.0	
2015	0	0	18,098	18,098	0.0	1-Sided Adj
2015	U	U	10,090	10,090	0.0	1-Sided Adj
2015 Retireme	ent Savings Pla	n Projection	on			
2015 Total	0	0	18,098	18,098	0.0	
2016	0	0	19,245	10 245	0.0	1 Sidod Adi
2010	U	U	19,245	19,245	0.0	1-Sided Adj

19,245

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: D. Retirement Plans

Category-Sub: 1. Retirement Savings Plan

Workpaper: 2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

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

termination of Adjusted	i-Recorded (incurred Cos 2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	12,447	13,452	13,838	14,473	16,693
NSE	0	0	0	0	0
Total	12,447	13,452	13,838	14,473	16,693
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-556	0	318	-445
NSE	0	0	0	0	0
Total	0	-556	0	318	-445
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomin	nal \$)				
Labor	0	0	0	0	0
Non-Labor	12,447	12,896	13,838	14,791	16,248
NSE	0	0	0	0	0
Total	12,447	12,896	13,838	14,791	16,248
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$	5)				
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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	1,343	1,041	551	260	0
NSE	0	0	0	0	0
Total	1,343	1,041	551	260	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	13,790	13,937	14,389	15,052	16,248
NSE	0	0	0	0	0
Total	13,790	13,937	14,389	15,052	16,248
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 1. Retirement Savings Plan

Workpaper: 2PB000.014 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID				
2009 Total	0	0	0	0.0							
2010	0	-556	0	0.0 1-S	Sided Adj	N/A	DSREED2013120				
Transfer Retirement Savings Plan costs to correct workgroup											
2010 Total	0	-556	0	0.0							
2011 Total	0	0	0	0.0							
2012	0	318	0	0.0 1-8	Sided Adj	N/A	DSREED2013120				
Add retiremen	nt savings pla	an costs to o	correct wo	rkgroup			6152909563				
2012 Total	0	318	0	0.0							
2013	0	-445	0	0.0 1-8	Sided Adj	N/A	DSREED2014022				
Transfer RSP	costs to con	rect workgro	oup				3205830313				
2013 Total	0	-445	0	0.0							

**Supplemental Workpapers for Workpaper 2PB000.014** 

# Southern California Gas Company 2016 GRC - APP

### Non-Shared Service Workpapers

Southern California Gas Company						
Retirement Savings Plan (RSP) Projection						
For Years 2014-2016						
	ASS	UMPTIONS				
Overall Summary RSP projection is the sum of three costs, the company match on er for bi-weekly payrolls, company match for ICP payment, and in						
Assumptions for Company Match for Bi-Weekly Payrolls  1. Company match on employee contributions based on 2013 experts.  2. Projected total headcount and percentage change are as follows.		exed for inflatio	n ar	nd changes in total	headcount	
2. Trojected total fleadcount and percentage change are as follows	·.			2014	2015	2016
Total Headcount				8,378	8,787	
Increase/(Decrease) to Prior Year-Total				2.22%	4.88%	3.56%
3. Labor Inflation for 2014-2016 are as follows:				2.75%	2.75%	2.58%
Assumptions for Company Match for ICP  1. ICP company match based on ICP assuming a target payout inc  2. Projected non-represented headcount and percentage change a			and	changes in non-rep	presented headcount	t.
				2014	2015	2016
Non Represented Headcount Increase/(Decrease) to Prior Year				3,027 11.25%	3,187 5.29%	· · · · · · · · · · · · · · · · · · ·
Assumptions for Incentive Contribution  1. Incentive contribution calculated on estimated incentive contribution	tion at ta	arget indexed fo	or in	flation and changes	s in non-represented	headcount.
		Actual			Projected	
Type of Cost		2013		2014	2015	2016
Company Match on Employee Contributions	\$	13,689,754		\$ 14,370,216	\$ 15,466,927	\$ 16,417,458
ICP Company Match at Target		915,265		1,043,364	1,127,207	
Incentive Contribution at Target		1,221,070		1,391,969	1,503,824	
Total RSP Expense	\$	15,826,089		\$ 16,805,549	\$ 18,097,958	\$ 19.245,247

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

Beginning of Workpaper
2PB000.023 - RETIREMENT BENEFITS-NONQUALIFIED RETIREMENT SAVINGS PLAN

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub 2. Nonqualified Savings Plans

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

### **Activity Description:**

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

#### Forecast Explanations:

### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### **NSE - Zero-Based**

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

#### **Summary of Results:**

1	In 2013\$ (000) Incurred Costs											
		Adju	ısted-Recor		Ad	cast						
Years	2009	2010	2011	2012	2013	2014	2015	2016				
Labor	0	0	0	0	0	0	0	0				
Non-Labor	149	161	189	138	199	0	0	0				
NSE	0	0	0	0	0	205	210	216				
Total	149	161	189	138	199	205	210	216				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 2. Nonqualified Savings Plans

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

### **Forecast Summary:**

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

### Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	205	205	0.0	1-Sided Adj
2014 Non Q	ualified Savings	Plan Projecti	on			

2014 Total	0	0	205	205	0.0	
2015	0	0	210	210	0.0	1-Sided Adj
2015 Non Qualifia	d Cavinga Dla	n Projecti	on			
2015 Non Qualifie	u Savings Pia	in Projecti	OH			
2015 Total	0	0	210	210	0.0	
2016	0	0	216	216	0.0	1-Sided Adj
2014 Non Ovelisio	d Cavinas Dia	Desis eti				
2014 Non Qualifie	a Savings Pla	an Projecti	on			
2016 Total	0	0	216	216	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 2. Nonqualified Savings Plans

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

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

Determination of Aujusteu-	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	135	149	181	135	199
NSE	0	0	0	0	0
Total	135	149	181	135	199
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	135	149	181	135	199
NSE	0	0	0	0	0
Total	135	149	181	135	199
FTE	0.0	0.0	0.0	0.0	0.0
/acation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	15	12	7	2	0
NSE	0	0	0	0	0
Total	15	12	7	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	149	161	189	138	199
NSE	0	0	0	0	0
Total	149	161	189	138	199
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 2. Nonqualified Savings Plans

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

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	FTE Adj Type	From CCtr	RefID
2009	0	135	0	0.0 1-Sided Adj	N/A	DSREED2014042
Transfer cost	s to correct w	orkgroup				2153645027
2009 Total	0	135	0	0.0		
2010	0	149	0	0.0 1-Sided Adj	N/A	DSREED2014042
Transfer cost	e to correct w	orkaroun		·		2153953700
Transler cost	S to correct w	orkgroup				
2010 Total	0	149	0	0.0		
2011	0	181	0	0.0 1-Sided Adj	N/A	DSREED2014042
				o.o i olada / laj	147.1	2154135783
Transfer cost	s to correct w	orkgroup				
2011 Total	0	181	0	0.0		
0040	0	405	0	0.0.4.0:4-4.44:	N1/A	DODEEDOO 4 40 40
2012	0	135	0	0.0 1-Sided Adj	N/A	DSREED2014042 2154314730
Transfer cost	s to correct w	orkgroup				2 1040 147 00
2012 Total	0	135	0	0.0		

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 2. Nonqualified Savings Plans

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

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

**Supplemental Workpapers for Workpaper 2PB000.023** 

SoCalGas						
Nonqualified Savings Plan Projection						
For Years 2014-2016						
A	SSUMPTIO	NS				
1. Projected cost is based on 2013 expenditure		es by	/ labor inflati	on.		
2. Labor inflation rates for 2014-2016 are as fol	lows					
			2014		2015	2016
			2.75	5%	2.75%	2.58%
	Actual			F	Projected	
	2013		2014		2015	2016

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub 3. Supplemental Pension

Workpaper: 2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

#### **Activity Description:**

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

#### **Forecast Explanations:**

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### **NSE - Zero-Based**

Zero Based method chosen for non-qualified savings plan as proejcted costs are based on changes in salaries and

headcount, which cannot be modeled using other methods. Zero Based method chosen for non-qualified pension plan as projected costs are estimated by actuary, which cannot be modeled using other methods.

#### **Summary of Results:**

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

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson D. Retirement Plans Category: Category-Sub: 3. Supplemental Pension

Workpaper: 2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

### **Forecast Summary:**

	In 2013 \$(000) Incurred Costs									
Forecas	t Method	Bas	se Foreca	st	Forecast Adjustments			Adjusted-Forecast		
Years	5	2014	2014 2015 2016 2014 2015 2016				2014	2015	2016	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	4,910	950	870	4,910	950	870
Tota	I	0	0	0	4,910	950	870	4,910	950	870
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

### Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 3. Supplemental Pension

Workpaper: 2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

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

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

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 3. Supplemental Pension

Workpaper: 2PB000.012 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>
2009	0	-214	0	0.0 1-S	ided Adj	N/A	DSREED2013120
Transfer non-	qualified savi	ngs plan co	sts to cor	rect workg	ıroup		6135535193
2009 Total	0	-214	0	0.0			
2010	0	214	0	0.0 1-S	ided Adj	N/A	DSREED2013120
Transfer costs	s to correct w	orkgroup					6144336087
2010 Total	0	214	0	0.0			
2011	0	11	0	0.0 1-S	ided Adj	N/A	DSREED2013120
Transfer non	qualified pen	sion costs to	correct v	workgroup			6145825747
2011 Total	0	11	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

**Supplemental Workpapers for Workpaper 2PB000.012** 

Southern California	Gas Company						
Supplemental Pension	Projection						
For Years 2014-2016							
	ASSUM	<b>IPTIO</b>	NS				
<ol> <li>Supplemental pension pr</li> </ol>	ojection based on projecte	o reme	illellis allu ul	311100	illons estima	iou k	,
Towers Watson, a globa		ed retire	erries and di	311100	nions estima		
			and di		rojected		
	al actuarial services firm.	- Tellie	2014				2016

\$

3,530,000

\$

Settlement

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

SCG/COMPENSATION, HEALTH & WELFARE/EXHNo:SEG-21-WP/Witness: D. Robinson

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쿠		SDG&E Non-Qualified Plan				SCG Non-Qualified Plan				
<u>↓</u> ≫	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
stimated ASC Cost										
Service Cost	0.99	0.97	1.01	1.06	1.10	0.25	0.26	0.28	0.29	0.30
Interest Cost	1.58	1.73	1.63	1.59	1.57	0.73	0.51	0.42	0.36	0.28
Expected Return on Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortizations										
■ Prior Service Cost	(0.15)	(0.15)	(0.15)	(0.15)	(0.11)	(0.13)	(0.13)	(0.13)	(0.13)	(0.09)
☐ Unamortized Loss / (Gain)	0.96	0.92	0.87	0.81	0.75	0.53	0.31	0.30	0.29	0.27
<b>≍</b> Settlements	2.02	0.00	0.00	0.00	0.00	3.53	0.00	0.00	0.00	0.00
Total	5.40	3.47	3.36	3.31	3.31	4.91	0.95	0.87	0.81	0.76
5										
<b>p</b> ntributions	6.78	6.05	3.85	3.12	3.47	13.24	3.16	2.33	2.08	3.09
Racount Rate	4.55%	4.55%	4.55%	4.55%	4.55%	4.25%	4.25%	4.25%	4.25%	4.25%

Southern California Gas Company 2016 GRC - APP

Non-Shared Service Workpapers

In 2013\$ (000) Incurred Costs

2014

0

Adjusted-Forecast

0

2016

0

224

224

0.0

2015

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: E. Other Benefit Programs

Workpaper: VARIOUS

Labor

### Summary for Category: E. Other Benefit Programs

Adjusted-Recorded

0

0

208

0.0

2013

Non-Labor	4,224	0	0	0
NSE	0	4,585	4,619	4,820
Total	4,224	4,585	4,619	4,820
FTE	0.0	0.0	0.0	0.0
Workpapers belonging	to this Category:			
2PB000.015 OTHER E	BENEFIT PROGRAMS-BE	NEFIT ADMIN FEES		
Labor	0	0	0	0
Non-Labor	1,345	0	0	0
NSE	0	1,614	1,465	1,498
Total	1,345	1,614	1,465	1,498
FTE	0.0	0.0	0.0	0.0
2PB000.016 OTHER E	BENEFIT PROGRAMS - EI	DUCATIONAL ASSISTAN	CE	
Labor	0	0	0	0
Non-Labor	1,004	0	0	0
NSE	0	1,083	1,166	1,233
Total	1,004	1,083	1,166	1,233
FTE	0.0	0.0	0.0	0.0
2PB000.017 OTHER E	BENEFIT PROGRAMS-EM	ERGENCY CHILDCARE		
Labor	0	0	0	0
Non-Labor	201	0	0	0
NSE	0	<u> 175</u>	184	193
Total	201	175	184	193
FTE	0.0	0.0	0.0	0.0
	BENEFIT PROGRAMS - M	ASS TRANSIT INCENTIV	E	
Labor	0	0	0	0
Non-Labor	803	0	0	0
NSE	0	841	<u>876</u>	902
Total	803	841	876	902
FTE	0.0	0.0	0.0	0.0
	BENEFIT PROGRAMS - RI	ETIREMENT ACTIVITIES		
Labor	0	0	0	0
Non-Labor	208	0	0	0

Note: Totals may include rounding differences.

NSE

Total

FTE

214

214

0.0

220

220

0.0

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: E. Other Benefit Programs

Workpaper: VARIOUS

		In 2013\$ (000) Incurred Costs								
	Adjusted-Recorded		Adjusted-Forecast							
	2013	2014	2015	2016						
2PB000.021 OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION										
Labor	0	0	0	0						
Non-Labor	233	0	0	0						
NSE	0	193	208	241						
Total	233	193	208	241						
FTE	0.0	0.0	0.0	0.0						
2PB000.022 OTHER E	BENEFIT PROGRAMS - SPEC	CIAL EVENTS								
Labor	0	0	0	0						
Non-Labor	430	0	0	0						
NSE	0	465	500	529						
Total	430	465	500	529						
FTE	0.0	0.0	0.0	0.0						

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub 1. Benefit Administration Fees and Serices

Workpaper: 2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

### **Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adju	ısted-Recor	Ad	justed-Fore	cast				
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	1,658	829	1,497	1,407	1,345	0	0	0		
NSE	0	0	0	0	0	1,614	1,465	1,498		
Total	1,658	829	1,497	1,407	1,345	1,614	1,465	1,498		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 1. Benefit Administration Fees and Serices

<u>Labor</u>

Workpaper: 2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

<u>NLbr</u>

### **Forecast Summary:**

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

<u>Total</u>

FTE Adj Type

**NSE** 

### Forecast Adjustment Details:

Year/Expl.

2014	0	0	1,614	1,614	0.0	1-Sided Adj
2014 Benefit Adı	min Fees & S	Services Pro	jection			
2014 Total	0	0	1,614	1,614	0.0	
2015	0	0	1,465	1,465	0.0	1-Sided Adj
2010	Ü	Ü	1,100	1,100	0.0	, elded / kaj
2015 Benefit Adı	min Fees & S	Services Pro	jection			
2015 Total	0	0	1,465	1,465	0.0	
2016	0	0	1,498	1,498	0.0	1 Sidod Adi
2010	U	U	1,490	1,490	0.0	1-Sided Adj
2016 Benefit Adı	min Fees & \$	Services Pro	jection			
2016 Total	0	0	1,498	1,498	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 1. Benefit Administration Fees and Serices

Workpaper: 2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

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

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

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 1. Benefit Administration Fees and Serices

Workpaper: 2PB000.015 - OTHER BENEFIT PROGRAMS-BENEFIT ADMIN FEES

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>	
2009 Total	0	0	0	0.0				
2010	0	-730	0	0.0 1-S	ided Adj	N/A	DSREED2013120	
Transfer Bene	efit Fees and	Services co	sts to co	rrect work	group		6144453120	
2010 Total	0	-730	0	0.0				
2011	0	-54	0	0.0 1-S	ided Adj	N/A	DSREED2013120	
Transfer Ben	efit Admin Fe	es and Serv	ices cost	s to correc	ct workgroup		6145859743	
2011 Total	0	-54	0	0.0				
2012	0	-54	0	0.0 1-8	ided Adj	N/A	DSREED2013120	
Add Benefit A	Admin Fees a	and Services	costs to	correct wo	orkgroup		6152942733	
2012 Total	0	-54	0	0.0				
2013 Total	0	0	0	0.0				

**Supplemental Workpapers for Workpaper 2PB000.015** 

Southern Calfornia Gas Compan	У							
Benefit Administration Fees and Service	es F	Projection						
For Years 2014-2016								
		ASSUMPTION		~				
1. Costs for 2014 based on estimated 2013 ex			sed	by non-labor infl	ation			
2. Projected non-labor inflation rates are as fo	llows				_	2014	2015	2016
	_		1			2.75%	2.75%	2.23%
				Actual			Projected	
Type of Service		Vendor		2013		2014	2015	2016
VEBA Audits		Simpson & Simpson		\$ 49,172		\$ 50,647	\$ 52,040	\$ 53,199
Savings Plan Audits		Deloitte		102,499		\$ 105,000	107,888	110,291
COBRA Administration		ADP				\$ -	-	
						*		
Retirement Plan Consulting		Towers Watson		1,057,484		\$1,100,000	1,130,250	1,155,427
Total Comp Study-GRC		Towers Watson		-		187,500	-	-
FSA Admin		ADP		-		\$ 30,000	30,825	31,512
Savings Plan Admin/Recordkeeping Fees		T Rowe Price		84,381		\$ 87,500	89,906	91,909
Benefit Info Printing		Diego & Sons		51,529		53,000	54,458	55,671
Total Cost				\$ 1,345,065		\$1,613,647	\$1,465,366	\$1,498,009

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub 2. Educational Assistance

Workpaper: 2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

<u>Labor</u>

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 2. Educational Assistance

Workpaper: 2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

<u>NLbr</u>

### Forecast Summary:

	In 2013 \$(000) Incurred Costs											
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjusted-Forecast				
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016		
Labor	Zero-Based	0	0	0	0	0	0	0	0	0		
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0		
NSE	Zero-Based	0	0	0	1,083	1,166	1,233	1,083	1,166	1,233		
Tota	ıl	0	0	0	1,083	1,166	1,233	1,083	1,166	1,233		
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

<u>Total</u>

FTE Adj Type

**NSE** 

### Forecast Adjustment Details:

Year/Expl.

2014	0	0	1,083	1,083	0.0	1-Sided Adj			
2014 Education	nal Assistance	Projection							
2014 Total	0	0	1,083	1,083	0.0				
2045	0	0	1.100	4.400	0.0	4 C:dad Ad:			
2015	0	0	1,166	1,166	0.0	1-Sided Adj			
2014 Education	nal Assistance	Projection							
2015 Total	0	0	1,166	1,166	0.0				
2016	0	0	1,233	1 222	0.0	1-Sided Adj			
2010	U	U	1,233	1,233	0.0	1-Sided Adj			
2016 Education	2016 Educational Assistance Projection								
2016 Total	0	0	1,233	1,233	0.0				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 2. Educational Assistance

Workpaper: 2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

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

Determination of Adjusted	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	722	767	804	741	1,004
NSE	0	0	0	0	0
Total	722	767	804	741	1,004
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	722	767	804	741	1,004
NSE	0	0	0	0	0
Total	722	767	804	741	1,004
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$	5)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	78	62	32	13	0
NSE	0	0	0	0	0
Total	78	62	32	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	800	829	836	754	1,004
NSE	0	0	0	0	0
Total	800	829	836	754	1,004
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 2. Educational Assistance

Workpaper: 2PB000.016 - OTHER BENEFIT PROGRAMS - EDUCATIONAL ASSISTANCE

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

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

**Supplemental Workpapers for Workpaper 2PB000.016** 

Southern Calfornia Gas Co	mpany							
Educational Assistance Projection	on .							
For Years 2014-2016								
	ASSUMP	TION	NS					
1. Future participation based on rate o	f participation	in 201	13					
2. Headcount changes are as follows:		_		2014		2015		2016
				2.22%		4.88%		3.56%
2. Cost per participant based on 2013		or infl	latio					
3. Non-labor inflation factors are as fol	lows:	_		2014		2015		2016
				2.75%		2.75%		2.23%
	Actual				Р	rojected		
Year	2013			2014		2015		2016
Employees	8,196			8,378		8,787		9,100
Participants	325			333		349		361
Participants	323			333		349		301
Estimated Cost per Participant	3,165		\$	3,252	\$	3,341	\$	3,416
Cost for Year	\$1,028,552		\$	1,082,852	\$	1,166,090	\$1,	233,054

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub 3. Emergency Day Care

Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

#### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### NSE - Zero-Based

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

#### **Summary of Results:**

				In 2013\$ (00	0) Incurred (	Costs					
		Adjι	ısted-Recor	ded		Adjusted-Forecast					
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	90	92	187	148	201	0	0	0			
NSE	0	0	0	0	0	175	184	193			
Total	90	92	187	148	201	175	184	193			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care

Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

### **Forecast Summary:**

In 2013 \$(000) Incurred Costs											
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjusted-Forecast			
Years	s	2014	2014 2015 2016			2015	2016	2014	2015	2016	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
NSE	Zero-Based	0	0	0	175	184	193	175	184	193	
Tota	ıl	0	0	0	175	184	193	175	184	193	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

### Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	175	175	0.0	1-Sided Adj
2014 Emer	gency Childcare F	Projection				
2014 Total	0	0	175	175	0.0	
2015	0	0	184	184	0.0	1-Sided Adj
2015 Emer	gency Childcare F	Projection				
2015 Total	0	0	184	184	0.0	
2016	0	0	193	193	0.0	1-Sided Adj
2046 5	manay Childaana F	Dunia atia m				·
2016 Emer	gency Childcare F	rojection				
2016 Total	0	0	193	193	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care

Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

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

Determination of Adjusted-	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	81	0	0	0	0
NSE	0	0	0	0	0
Total	81	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	85	180	145	201
NSE	0	0	0	0	0
Total	0	85	180	145	201
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	81	85	180	145	201
NSE	0	0	0	0	0
Total	81	85	180	145	201
FTE	0.0	0.0	0.0	0.0	0.0
/acation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	9	7	7	3	0
NSE	0	0	0	0	0
Total	9	7	<u>0</u> 7	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	90	92	187	148	201
NSE	0	0	0	0	0
Total	90	92	187	148	201
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care

Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID	
2009 Total	0	0	0	0.0				
2010	0	85	0	0.0 CC	TR Transf	From 2200-0005.003	DSREED2013120 6143833347	
Transfer Eme	ergency Child	Care costs	from We	llness			0143033347	
2010 Total	0	85	0	0.0				
2011	0	180	0	0.0 CC	TR Transf	From 2200-0005.003	DSREED2013120	
					TIV TIGITOT	110111 2200 0000.000	6145734753	
Transfer eme	ergency child	care costs f	rom welln	ness				
2011 Total	0	180	0	0.0				
			•					
2012	0	145	0	0.0 CC	TR Transf	From 2200-0005.003	DSREED2013120 6152739327	
Transfer eme	ergency child	care costs f	rom welln	ness			0102139021	
2012 Total	0	145	0	0.0				
2013	0	201	0		TR Transf	From 2200-0005.003	DSREED2014022 3204150167	
Transfer Eme	ergency Child	Care costs	recorded	l to Wellne	SS			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care

Workpaper: 2PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

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

**Supplemental Workpapers for Workpaper 2PB000.017** 

Southern California Gas Company							
Wellness and Emergency Child Care Projection							
For Years 2014-2016							
ASSUMPTIO	ONS						
<ol> <li>Most costs below are projected for 2014 based on underlying assumption 2015-2016 reflect increases for non labor inflation and projected chang</li> <li>Non labor inflation for 2014-2016 are as follows:</li> </ol>	ns for each item I		l below. Co	sts fo	r		
2. Normabor illimation for 2014-2010 are as follows.			2014		2015		2016
			2.75%		2.75%		2.23%
Emergency child care is estimated in increase as follows					5.00%		5.00%
<ol> <li>Best Doctors fees are based on \$21/employee. Projected employees and percentage increase by year are as follows:</li> </ol>			8,378		8,787		9,100
and percentage increase by year are as follows.			2.22%		4.88%		3.56%
	Actual			Pre	ojected		
	2013		2014		2015		2016
Calendars (1 per employee)		\$	15,000	\$	16,145	Ф	17,080
Calendars (1 per employee)		φ	15,000	φ	10,145	φ	17,000
Quarterly Wellness Newsletter			17,000		18,297		19,357
Health Fairs & Safety Stand Down Events (Org. Requests):			31,050		33,420		35,355
Wellness Presentations: approx. 34 @ \$300 = \$10,200 Chair Massages: 34 @ \$400 = \$13,600							
Reflexology: 24 @ \$200 = \$4800							
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800							
Literature/Brochures (health fairs/safety stand downs, events, ee requests)			17,970		19,341		20,461
Online Wellness Lending Library: Videos/Books; Training materials			1,500		1,532		1,564
Fitness Subsidy Program	234,143		240,000		258,316		273,272
(incl. 24 Hr Fitness annual fee (\$1/ee); & YMCA mo.dues)							
incl. proposed 2010 Corp. Contract w/LA Fitness (approx.\$1/ee)							
Weight Watchers - Discount/Subsidy Program			70,000		75,342		79,704
Lunch N Learn Presentations (12x \$425)			5,100		5,208		5,317
· · ·			-,		-,		-,-
Misc & Parking validations at GCT for Wellness presenters and vendor	S		1,500		1,568		1,639
Annual SCG Safety Congress x 4/yr (Presenters/workshops)			4,000		4,085		4,170
Incentive/Prizes/Giveaways/Misc. program expenses			25,000		26,908		28,466
Flu Shots			32,000		34,442		36,436
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)			·				·
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings			68,880		74,137		78,429
One-time Health Risk Assessment (employee wellness baseline study)			-		50,000		50,000
D. (D. ()			475.000		404 505		404 100
Best Doctors			175,938		184,527		191,100
Fit Bit			603,263		-		-
Other	123,447						
Wellness Total	\$ 357,590	\$	1,308,201	\$	803,269	\$	842,350
Emergency Child Care	\$ 201,245	\$	175,000	\$	183,750	\$	192,938
				_		_	•
SCG share of Back up & Emergency Childcare Program (starting 2010)							

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Category-Sub 4. Mass Transit Incentive

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

### **Activity Description:**

**Forecast Explanations:** 

Labor - Zero-Based

Non-Labor - Zero-Based

**NSE - Zero-Based** 

#### **Summary of Results:**

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

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs Category-Sub: 4. Mass Transit Incentive

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

### **Forecast Summary:**

	In 2013 \$(000) Incurred Costs											
Forecast Method Base Forecast					Forec	ast Adjust	ments	Adjus	ted-Forec	ast		
Years	rs 2014 2015 2016			2014	2015	2016	2014	2015	2016			
Labor	Zero-Based	0	0	0	0	0	0	0	0	0		
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0		
NSE	Zero-Based	0	0	0	841	876	902	841	876	902		
Tota	ıl	0	0	0	841	876	902	841	876	902		
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

#### Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive

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

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

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

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive

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

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2009	0	0	0	0.0 1-S	ided Adj	N/A	DSREED2013120 6140730803
Transfer mas	s transit cost	s to correct	workgrou	p			01.00
2009	0	392	0	0.0 1-S	ided Adj	N/A	DSREED2013120 6140825960
Transfer mas	s transit cost	s to correct	workgrou	р			0140023300
2009	0	351	0	0.0 CC	TR Transf	To 2200-0618.000	DSREED2014022 0144432203
Transfer 2009	9 parking ded	ductions for S	SCG emp	loyees at	Gas Compan	y Tower	0144432203
2009	0	222	0	0.0 CC	TR Transf	From 2200-0734.000	SLI201402121704 00827
Transfer Mas benefits are o		wances fror	n CC 220	0-0734 to	CC 2200-000	5 where empolyee	00021

2009 Total	0	966	0	0.0			
2010 Transfer Mass	0	390	0 workgrou	0.0	1-Sided Adj	N/A	DSREED2013120 6144528327
Hallstel Wass	Transit CO	sis io correct	workgro	up			
2010	0	456	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022
Transfer 2010	SCG empl	oyee parking	deductio	ns for	Gas Company T	ower	0144706540
2010	0	168	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121707
Transfer Mass	Transit All	owances fron	n CC 220	00-073	34 to CC 2200-00	05 where empolyee	41690

Transfer Mass Transit Allowances from CC 2200-0734 to CC 2200-0005 where empolyee benefits are defended.

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive

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

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2010 Total	0	1,014	0	0.0			
2011	0	522	0	0.0	1-Sided Adj	N/A	DSREED2013120
Transfer n	nass transit co	sts to correc	t workgrou	лр			6145932230
2011	0	522	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022
Transfer 2	2011 SCG emp	oloyee parkin	g deduction	ons for	Gas Company T	ower	0144924763
2011	0	247	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121709
		llowances fro	om CC 22	00-0734	4 to CC 2200-00	05 where empolyee	38683
2011 Total	re defended.	4 004	0	0.0			
2011 10tai	U	1,291	0	0.0			
2012	0	641	0	0.0	1-Sided Adj	N/A	DSREED2013120
Transfer n	nass transit su	bsidy costs t	o correct	workgro	oup		6153158500
2012	0	640	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022
Transfer 2	2012 SCG emp	oloyee parkin	g deduction	ons for	Gas Company T	ower	0145010523
2012	0	161	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121711 17183
	Mass Transit A re defended.	llowances fro	om CC 22	00-0734	4 to CC 2200-00	05 where empolyee	17103
2012 Total	0	1,442	0	0.0			
2013	0	751	0	0.0	CCTR Transf	To 2200-0618.000	DSREED2014022
Transfer 2	2013 SCG emp	oloyee parkin	g deduction	ons for	Gas Company T	ower	0145122240
2013	0	134	0	0.0	CCTR Transf	From 2200-0734.000	SLI201402121712
	Mass Transit A re defended.	llowances fro	om CC 22	00-0734	4 to CC 2200-00	05 where empolyee	42060
2013 Total	0	885	0	0.0			

**Supplemental Workpapers for Workpaper 2PB000.019** 

Southern California Gas Company		
Transportation Subsidy Forecast		
For Years 2014-2016		

### **Assumptions**

- Transportation subsidy costs projected based on utilization as of March 2014 based on current subsidies and indexed for changes in headcount.
- 2. Mass Transit Allowance projected based on 2013 cost.
- 3. Primary assumptions for projection are as follows:

# Participants as of 3/1/14
Average Monthly Cost/Participant
Annualized Average Cost
Headcount as of 3/31/14

1,049 \$ 55.30 \$ 663.60

8,241

	Α	ctual	Projected							
Year		2013		2014		2015		2016		
Total Employees				8,378		8,787		9,100		
Estimated Participants				1,066		1,119		1,158		
Subsidy Cost	\$	670,002	\$	707,398	\$	742,568	\$	768,449		
Mass Transit Allowance		133,845		133,845		133,845		133,845		
Total Forecast	\$	803,847	\$	841,243	\$	876,413	\$	902,294		

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

# Southern California Gas Company 2016 GRC - APP

Non-Shared Service Workpapers

**COMPENSATION & BENEFITS** Area:

Witness: Debbie S. Robinson E. Other Benefit Programs Category: Category-Sub 5. Retirement Activities

2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES Workpaper:

#### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### **NSE - Zero-Based**

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

#### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 5. Retirement Activities

Workpaper: 2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

### **Forecast Summary:**

	In 2013 \$(000) Incurred Costs												
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjus	Adjusted-Forecast				
Years	s	2014 2015 2016			2014	2015	2016	2014	2015	2016			
Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
NSE	Zero-Based	0	0	0	214	220	224	214	220	224			
Tota	ıl	0	0	0	214	220	224	214	220	224			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

### Forecast Adjustment Details:

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 5. Retirement Activities

Workpaper: 2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

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

Determination of Aujusteu	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	137	197	175	163	395
NSE	0	0	0	0	0
Total	137	197	175	163	395
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-187
NSE	0	0	0	0	0
Total		0	0	0	-187
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	137	197	175	163	208
NSE	0	0	0	0	0
Total	137	197	175	163	208
FTE	0.0	0.0	0.0	0.0	0.0
/acation & 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
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	15	16	7	3	0
NSE	0	0	0	0	0
Total	15	16	7	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	152	213	182	166	208
NSE	0	0	0	0	0
Total	152	213	182	166	208
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 5. Retirement Activities

Workpaper: 2PB000.020 - OTHER BENEFIT PROGRAMS - RETIREMENT ACTIVITIES

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	-187	0	0.0 CC	TR Transf	From 2200-0005.022	DSREED2014022
Transfer spec	cial events to	correct wor	kgroup				3210033263
2013	0	0.738	0	0.0 1-5	Sided Adj	N/A	DSREED2014022
Transfer retire	ement activiti	es to correc	t workgro	un			4161913260
	onioni dolivid		-	ч <b>Р</b>			
2013 Total	0	-187	0	0.0			

**Supplemental Workpapers for Workpaper 2PB000.020** 

Southern California Gas Company										
Retirement Activities Projection										
For Years 2014-2016										
ASSUMPTIONS										
<ol> <li>Cost for 2014-2016 projected based on 2013</li> <li>Non labor inflation rates are as follows:</li> </ol>	actual cost index	ed for non-labor i <b>2014</b>	inflation. <b>2011</b>	2012						
		2.75%								
	Actual		Projected							
		0044	•	204.0						
	2013	2014	2015	2016						

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub 6. Service Recognition

Workpaper: 2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

#### **Activity Description:**

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

#### **Forecast Explanations:**

### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### **NSE - Zero-Based**

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

#### **Summary of Results:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 6. Service Recognition

Workpaper: 2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

### **Forecast Summary:**

	In 2013 \$(000) Incurred Costs												
Forecas	t Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast					
Years	5	2014	2015	2016	2014 2015 2016		2016	2014	2015	2016			
Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
NSE	Zero-Based	0	0	0	193	208	241	193	208	241			
Tota	I	0	0	0	193	208	241	193	208	241			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

#### **Forecast Adjustment Details:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 6. Service Recognition

Workpaper: 2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

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

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

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 6. Service Recognition

Workpaper: 2PB000.021 - OTHER BENEFIT PROGRAMS - SERVICE RECOGNITION

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011	0	19	0	0.0 1-S	ided Adj	N/A	DSREED2013120
Transfer servi	ce recognitio	n costs to c	orrect wo	rkgroup			6145958070
2011 Total	0	19	0	0.0			
2012	0	14	0	0.0 1-S	ided Adj	N/A	DSREED2013120
Transfer servi	ce recognitio	n costs to c	orrect wo	rkgroup			6153442880
2012 Total	0	14	0	0.0			
2013 Total	0	0	0	0.0			

**Supplemental Workpapers for Workpaper 2PB000.021** 

Southern California G	oany			
Service Award Forecast				
For Years 2014-2016				

### **ASSUMPTIONS**

- Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.
- Estimated cost per award based on sampling of invoices paid in 2013 for each award level indexed for non-labor inflation
- 3. Non labor inflation for 2014-2016 are as follows:

**2015 2016** 2.75% 2.23%

	Actual	Projected						
	2013		2014		2015	2016		
Estimated Recipients								
5 Years of Service			213		203	439		
10 Years of Service			221		262	405		
15 Years of Service			159		220	294		
20 Years of Service			76		48	77		
25 Years of Service			221		221	56		
30 Years of Service			182		200	83		
35 Years of Service			151		148	274		
40 Years of Service			34		33	42		
Estimated Cost Per Award								
5 Years of Service		\$	70	\$	72	\$ 74		
10 Years of Service			110		113	116		
15 Years of Service			120		123	126		
20 Years of Service			150		154	158		
25 Years of Service			175		180	184		
30 Years of Service			200		206	210		
35 Years of Service			250		257	263		
40 Years of Service			300		308	315		
Projected Amount								
5 Years of Service		\$	14,910	\$	14,601	\$ 32,278		
10 Years of Service			24,310		29,613	46,795		
15 Years of Service			19,080		27,126	37,058		
20 Years of Service			11,400		7,398	12,132		
25 Years of Service			38,675		39,739	10,294		
30 Years of Service			36,400		41,100	17,436		
35 Years of Service			37,750		38,018	71,952		
40 Years of Service			10,200		10,172	13,235		
Cost	\$ 235,145	\$	192,725	\$	207,766	\$ 241,180		

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub 7. Special Events

Workpaper: 2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

#### **Activity Description:**

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

#### Forecast Explanations:

### Labor - Zero-Based

Please see NSE below

#### Non-Labor - Zero-Based

Please see NSE below

#### **NSE - Zero-Based**

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

#### **Summary of Results:**

	In 2013\$ (000) Incurred Costs							
		Adjι	ısted-Recor	ded		Ad	cast	
Years	2009	2010	2011	2012	2013	2014	2015	2016
Labor	0	0	0	0	0	0	0	0
Non-Labor	401	490	265	445	430	0	0	0
NSE	0	0	0	0	0	465	500	529
Total	401	490	265	445	430	465	500	529
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 7. Special Events

Workpaper: 2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

### **Forecast Summary:**

	In 2013 \$(000) Incurred Costs									
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjusted-Forecast		
Years	s	2014	2014 2015 2016 2014 2015 2016		2014	2015	2016			
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	465	500	529	465	500	529
Tota	ıl	0	0	0	465	500	529	465	500	529
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

#### **Forecast Adjustment Details:**

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 7. Special Events

Workpaper: 2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	362	453	255	437	243
NSE	0	0	0	0	0
Total	362	453	255	437	243
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	187
NSE	0	0	0	0	0
Total	0	0	0	0	187
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nominal \$	)				
Labor	0	0	0	0	0
Non-Labor	362	453	255	437	430
NSE	0	0	0	0	0
Total	362	453	255	437	430
FTE	0.0	0.0	0.0	0.0	0.0
acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	39	37	10	8	0
NSE	0	0	0	0	0
Total	39	37	10	8	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constant 2	2013\$)				
Labor	0	0	0	0	0
Non-Labor	401	490	265	445	430
NSE	0	0	0	0	0
Total	401	490	265	445	430
FTE	0.0	0.0	0.0	0.0	0.0

<sup>\*</sup> After company-wide exclusions of Non-GRC costs

<sup>\*\*</sup> Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 7. Special Events

Workpaper: 2PB000.022 - OTHER BENEFIT PROGRAMS - SPECIAL EVENTS

### Summary of Adjustments to Recorded:

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

### **Detail of Adjustments to Recorded:**

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

**Supplemental Workpapers for Workpaper 2PB000.022** 

Southern Californ	nia Gas C	ompany				
Special Events Nigh						
For Years 2014-201	6					
		ASSUM	PTIC	ONS		
<ol> <li>Special Events calcul</li> </ol>	ated based o	n prior event i	ndex	ed for inflation	and changes in h	neadcount
<ol><li>Non labor inflation for</li></ol>	2014-2016 a	are as follows:				
				2014	2015	2016
				2.75%	2.75%	2.23%
3. Projected headcount	and percenta	ige increase				
are as follows:						
Headcount				8,378	8,787	9,100
Increase/(Decrease	se) to Prior Y	'ear		2.22%	4.88%	3.56%
		Actual			Projected	
		2013 Event		2014	2015	2016
Costs by Year		\$ 430,452		\$ 464,544	\$ 499,997	\$ 528,945

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

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

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