

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-23-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF MARK L. SERRANO  
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-23-WP - HR, DISABILITY, WORKERS COMP & SAFETY**

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**Overall Summary For Exhibit No. SCG-23-WP**

<b>Area:</b>	<b>HR, DISABILITY, WORKERS COMP &amp; SAFETY</b>
<b>Witness:</b>	<b>Mark L. Serrano</b>

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
<b>Non-Shared Services</b>	39,595	41,789	45,170	51,901
<b>Shared Services</b>	2,048	2,048	2,048	2,048
<b>Total</b>	<b>41,643</b>	<b>43,837</b>	<b>47,218</b>	<b>53,949</b>

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano

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

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. SCG President & CEO, COO & VP of Human Resources	3,624	3,624	3,624	3,624
B. Performance Mgmt. & Organizational Strategy	960	1,082	1,350	1,350
C. Human Resources Services	3,935	3,960	4,602	4,757
D. Labor Relations	1,546	1,688	1,859	1,859
E. Organizational Effectiveness	1,508	2,157	2,492	2,442
F. Safety, Wellness & Disability Services	5,394	5,700	6,068	11,443
G. Workers Compensation & Long Term Disability	22,628	23,578	25,175	26,426
<b>Total</b>	<b>39,595</b>	<b>41,789</b>	<b>45,170</b>	<b>51,901</b>

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. SCG President & CEO, COO & VP of Human Resources  
 Workpaper: 2HR001.000

**Summary for Category: A. SCG President & CEO, COO & VP of Human Resources**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,792	1,792	1,792	1,792
Non-Labor	1,833	1,833	1,833	1,833
NSE	0	0	0	0
<b>Total</b>	<b>3,625</b>	<b>3,625</b>	<b>3,625</b>	<b>3,625</b>
FTE	7.3	7.3	7.3	7.3

**Workpapers belonging to this Category:**

**2HR001.000 SCG President & CEO COO & VP of Human Resources.**

Labor	1,792	1,792	1,792	1,792
Non-Labor	1,833	1,833	1,833	1,833
NSE	0	0	0	0
<b>Total</b>	<b>3,625</b>	<b>3,625</b>	<b>3,625</b>	<b>3,625</b>
FTE	7.3	7.3	7.3	7.3

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2HR001.000 - SCG President & CEO COO & VP of Human Resources.**

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2016 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. SCG President & CEO, COO & VP of Human Resource  
 Category-Sub: 1. VP of SCG HR & SCG President/CEO & COO.  
 Workpaper: 2HR001.000 - SCG President & CEO COO & VP of Human Resources.

**Activity Description:**

This cost center consists of expenses for the SCG President/CEO, COO, SCG Vice President of HR and three administrative assistants.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor & Nonlabor is forecasted as Base Yr Recorded because this cost center's history does not correctly reflect the expected incurred expenses.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		746	1,294	1,546	1,548	1,792	1,792	1,792	1,792	
Non-Labor		821	1,260	1,031	1,069	1,833	1,833	1,833	1,833	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,567</b>	<b>2,554</b>	<b>2,577</b>	<b>2,616</b>	<b>3,624</b>	<b>3,624</b>	<b>3,624</b>	<b>3,624</b>	
FTE		1.1	4.9	6.4	5.9	7.3	7.3	7.3	7.3	

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. SCG President & CEO, COO & VP of Human Resource  
 Category-Sub: 1. VP of SCG HR & SCG President/CEO & COO.  
 Workpaper: 2HR001.000 - SCG President & CEO COO & VP of Human Resources.

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	1,792	1,792	1,792	0	0	0	1,792	1,792	1,792
Non-Labor	Base YR Rec	1,833	1,833	1,833	0	0	0	1,833	1,833	1,833
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>3,624</b>	<b>3,624</b>	<b>3,624</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,624</b>	<b>3,624</b>	<b>3,624</b>
FTE	Base YR Rec	7.3	7.3	7.3	0.0	0.0	0.0	7.3	7.3	7.3

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*



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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. SCG President & CEO, COO & VP of Human Resource  
 Category-Sub: 1. VP of SCG HR & SCG President/CEO & COO.  
 Workpaper: 2HR001.000 - SCG President & CEO COO & VP of Human Resources.

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	573	1,007	1,325	2,788	1,558
Non-Labor	194	572	1,086	1,151	1,833
NSE	0	0	0	0	0
<b>Total</b>	<b>767</b>	<b>1,579</b>	<b>2,411</b>	<b>3,939</b>	<b>3,390</b>
FTE	1.0	3.9	6.5	5.3	6.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	19	-59	-1,485	-21
Non-Labor	547	594	-94	-101	0
NSE	0	0	0	0	0
<b>Total</b>	<b>547</b>	<b>613</b>	<b>-154</b>	<b>-1,586</b>	<b>-21</b>
FTE	0.0	0.3	-1.0	-0.2	-0.5
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	573	1,026	1,266	1,303	1,536
Non-Labor	741	1,166	992	1,050	1,833
NSE	0	0	0	0	0
<b>Total</b>	<b>1,314</b>	<b>2,192</b>	<b>2,258</b>	<b>2,353</b>	<b>3,369</b>
FTE	1.0	4.2	5.5	5.1	6.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	104	179	210	209	255
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>104</b>	<b>179</b>	<b>210</b>	<b>209</b>	<b>255</b>
FTE	0.2	0.8	0.9	0.8	1.1
<b>Escalation to 2013\$</b>					
Labor	69	90	70	36	0
Non-Labor	80	94	39	18	0
NSE	0	0	0	0	0
<b>Total</b>	<b>149</b>	<b>184</b>	<b>109</b>	<b>55</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	746	1,294	1,546	1,548	1,792
Non-Labor	821	1,260	1,031	1,069	1,833
NSE	0	0	0	0	0
<b>Total</b>	<b>1,567</b>	<b>2,554</b>	<b>2,577</b>	<b>2,616</b>	<b>3,624</b>
FTE	1.2	5.0	6.4	5.9	7.3

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

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. SCG President & CEO, COO & VP of Human Resource  
 Category-Sub: 1. VP of SCG HR & SCG President/CEO & COO.  
 Workpaper: 2HR001.000 - SCG President & CEO COO & VP of Human Resources.

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	19	-59	-1,485	-21
Non-Labor	547	594	-94	-101	0
NSE	0	0	0	0	0
<b>Total</b>	<b>547</b>	<b>613</b>	<b>-154</b>	<b>-1,586</b>	<b>-21</b>
FTE	0.0	0.3	-1.0	-0.2	-0.5

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	547	0	0.0	CCTR Transf	From 2100-3670.000	GBUCSIT201311 25091736537
American Gas Association (AGA) dues transferred to SCG to align with current billing process.							
<b>2009 Total</b>	<b>0</b>	<b>547</b>	<b>0</b>	<b>0.0</b>			
2010	35	0.793	0	0.6	CCTR Transf	From 2100-4016.000	GBUCSIT201311 15102546140
Transferred costs for SCG admin. 2100 cost center retired.							
2010	0	148	0	0.0	CCTR Transf	From 2100-3670.000	GBUCSIT201311 25091929470
American Gas Association (AGA) dues transferred to SCG to align with current billing process.							
2010	0	445	0	0.0	CCTR Transf	From 2100-3626.000	GBUCSIT201311 25092023760
American Gas Association (AGA) dues transferred to SCG to align with current billing process.							
2010	16	0	0	0.3	CCTR Transf	To 2200-2207.000	TPRER20140327 140436630
Transfer of 2010 Labor\$ to 2200-2207. Incorrectly posted to VP HR cost ctr for FMLA program.							
2010	16	0	0	0.3	CCTR Transf	To 2200-2207.000	TPRER20140327 140624437
To reverse prior labor correction entry. Incorrect sign.							

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. SCG President & CEO, COO & VP of Human Resource  
 Category-Sub: 1. VP of SCG HR & SCG President/CEO & COO.  
 Workpaper: 2HR001.000 - SCG President & CEO COO & VP of Human Resources.

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCTR</u>	<u>RefID</u>
2010	-32	0	0	-0.6	CCTR Transf	To 2200-2207.000	TPRER20140327 140749477
To reverse prior 2 labor entries. Incorrect signage.							
2010	-16	0	0	-0.3	CCTR Transf	To 2200-2207.000	TPRER20140327 140907330
Transfer of 2010 Labor \$ to 2200-2207. Incorrectly posted to VP HR cost center 2200-2165 for FMLA program.							
<b>2010 Total</b>	<b>19</b>	<b>594</b>	<b>0</b>	<b>0.3</b>			

2011	0	-94	0	0.0	CCTR Transf	From 2100-3626.000	GBUCSIT201312 02154255707
Transfer of SDG&E's portion of AGA dues							
2011	-30	0	0	-0.5	CCTR Transf	To 2200-2207.000	TPRER20140328 090739970
Transfer of 2011 Labor \$\$ to 2200-2207. Incorrectly posted to VP HR cost ctr for FMLA program.							
2011	-30	0	0	-0.5	CCTR Transf	To 2200-2207.000	TPRER20140328 091041347
Transfer of 2011 Labor \$\$ to 2200-2207. Incorrectly posted to VP HR cost ctr for FMLA program.							
<b>2011 Total</b>	<b>-59</b>	<b>-94</b>	<b>0</b>	<b>-1.0</b>			

2012	0	-101	0	0.0	CCTR Transf	From 2100-3626.000	GBUCSIT201312 02154337780
Transfer of SDG&E's portion of AGA dues							
2012	-1,459	0	0	0.0	1-Sided Adj	N/A	TPRER20131203 125231047
Non-Recurring expense							
2012	-26	0	0	-0.2	CCTR Transf	To 2200-0838.000	TPRER20140328 063144627
Tsfr of Labor \$ to 2200-0838. Portion of 2012 for this ee was Incorrectly posted to 2200-2165.							
<b>2012 Total</b>	<b>-1,485</b>	<b>-101</b>	<b>0</b>	<b>-0.2</b>			

2013	-0.738	0	0	0.0	CCTR Transf	To 2200-0838.000	TPRER20140328 074300263
Tsf of Labor \$ to 2200-0838. Incorrectly posted to 2200-2165							

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. SCG President & CEO, COO & VP of Human Resource  
 Category-Sub: 1. VP of SCG HR & SCG President/CEO & COO.  
 Workpaper: 2HR001.000 - SCG President & CEO COO & VP of Human Resources.

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	-20	0	0	-0.5	CCTR Transf	To 2200-2270.000	TPRER20140410 072212357
Tsfr of a part time ee to correct cost center 2200-2270.							
<b>2013 Total</b>	<b>-21</b>	<b>0</b>	<b>0</b>	<b>-0.5</b>			

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Performance Mgmt. & Organizational Strategy  
 Workpaper: 2HR003.000

**Summary for Category: B. Performance Mgmt. & Organizational Strategy**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	868	868	1,069	1,069
Non-Labor	92	214	281	281
NSE	0	0	0	0
<b>Total</b>	<b>960</b>	<b>1,082</b>	<b>1,350</b>	<b>1,350</b>
FTE	10.6	10.6	12.4	12.4

**Workpapers belonging to this Category:**

**2HR003.000 SCG Director Perf & Orgnl Strategy**

Labor	868	868	1,069	1,069
Non-Labor	92	214	281	281
NSE	0	0	0	0
<b>Total</b>	<b>960</b>	<b>1,082</b>	<b>1,350</b>	<b>1,350</b>
FTE	10.6	10.6	12.4	12.4

*Note: Totals may include rounding differences.*

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

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

**Activity Description:**

Labor and non-labor expenses for providing continuous process improvement, operations research, and data analytics for organizations throughout SoCalGas.

**Forecast Explanations:**

**Labor - Base YR Rec**

This group of cost centers has shown steady growth throughout the past five years. The base year 2013 is used as the basis to forecast TY2016 plus adjustments for continued growth in the number of projects, initiatives, and organizations supported.

**Non-Labor - Base YR Rec**

This group of cost centers has shown steady growth throughout the past five years. The base year 2013 is used as the basis to forecast TY2016 plus adjustments for continued growth in the number of projects, initiatives, and organizations supported.

**NSE - Base YR Rec**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	681	724	598	784	868	868	1,069	1,069		
Non-Labor	30	27	95	94	92	214	281	281		
NSE	0	0	0	6	0	0	0	0		
<b>Total</b>	<b>712</b>	<b>750</b>	<b>693</b>	<b>884</b>	<b>960</b>	<b>1,082</b>	<b>1,350</b>	<b>1,350</b>		
FTE	6.4	7.3	7.0	9.8	10.6	10.6	12.4	12.4		

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	868	868	868	0	201	201	868	1,069	1,069
Non-Labor	Base YR Rec	92	92	92	122	189	189	214	281	281
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>960</b>	<b>960</b>	<b>960</b>	<b>122</b>	<b>390</b>	<b>390</b>	<b>1,082</b>	<b>1,350</b>	<b>1,350</b>
FTE	Base YR Rec	10.6	10.6	10.6	0.0	1.8	1.8	10.6	12.4	12.4

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	122	0	122	0.0	1-Sided Adj

Increased non-labor for contract costs to train employees in process improvement methodologies in addition to project costs to achieve in support of the Process Improvement Strategic Initiative.

<b>2014 Total</b>	<b>0</b>	<b>122</b>	<b>0</b>	<b>122</b>	<b>0.0</b>	
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2015	0	183	0	183	0.0	1-Sided Adj
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Increased non-labor for contract costs to train employees in process improvement methodologies in addition to project costs to achieve in support of the Process Improvement Strategic Initiative.

2015	80	6	0	86	1.0	1-Sided Adj
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Add 1 additional Operations Research Analyst @ a salary of \$80k and misc nonlabor of \$6k to support increased need for data analysis for special projects.

2015	121	0	0	121	0.8	1-Sided Adj
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Full O&M funding for manager as project work shifts away from supporting Advanced Meter and more towards Operations Research data mining and analysis.

<b>2015 Total</b>	<b>201</b>	<b>189</b>	<b>0</b>	<b>390</b>	<b>1.8</b>	
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2016	0	183	0	183	0.0	1-Sided Adj
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Note: Totals may include rounding differences.



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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Workpaper: 2HR003.000 - SCG Director Perf &Orgnl Strategy

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Increased non-labor for contract costs to train employees in process improvement methodologies in addition to project costs to achieve in support of the Process Improvement Strategic Initiative.						
2016	80	6	0	86	1.0	1-Sided Adj
Add 1 additional Operations Research Analyst @ a salary of \$80k and misc nonlabor of \$6k to support increased need of data analysis for special projects.						
2016	121	0	0	121	0.8	1-Sided Adj
Full O&M funding for manager as project work shifts away from supporting Advanced Meter and more towards Operations Research data mining and analysis.						
<b>2016 Total</b>	<b>201</b>	<b>189</b>	<b>0</b>	<b>390</b>	<b>1.8</b>	

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	605	654	463	459	745
Non-Labor	27	25	44	50	92
NSE	0	0	0	0	0
<b>Total</b>	<b>633</b>	<b>679</b>	<b>508</b>	<b>509</b>	<b>836</b>
FTE	6.2	7.0	5.3	5.6	9.1
<b>Adjustments (Nominal \$) **</b>					
Labor	-82	-81	26	201	0
Non-Labor	0	0	47	43	0
NSE	0	0	0	5	0
<b>Total</b>	<b>-82</b>	<b>-81</b>	<b>74</b>	<b>249</b>	<b>0</b>
FTE	-0.8	-0.8	0.7	2.8	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	524	573	490	660	745
Non-Labor	27	25	91	93	92
NSE	0	0	0	5	0
<b>Total</b>	<b>551</b>	<b>598</b>	<b>581</b>	<b>758</b>	<b>836</b>
FTE	5.4	6.2	6.0	8.4	9.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	95	100	81	106	124
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>95</b>	<b>100</b>	<b>81</b>	<b>106</b>	<b>124</b>
FTE	1.0	1.1	1.0	1.4	1.5
<b>Escalation to 2013\$</b>					
Labor	63	50	27	18	0
Non-Labor	3	2	4	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>66</b>	<b>52</b>	<b>31</b>	<b>20</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	681	724	598	784	868
Non-Labor	30	27	95	94	92
NSE	0	0	0	6	0
<b>Total</b>	<b>712</b>	<b>750</b>	<b>693</b>	<b>884</b>	<b>960</b>
FTE	6.4	7.3	7.0	9.8	10.6

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

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-82	-81	26	201	0
Non-Labor	0	0	47	43	0
NSE	0	0	0	5	0
<b>Total</b>	<b>-82</b>	<b>-81</b>	<b>74</b>	<b>249</b>	<b>0</b>
FTE	-0.8	-0.8	0.7	2.8	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	-82	0	0	-0.8	CCTR Transf	To 2200-0342.000	KHART20131205 075439240
Transfer Project Manager from Perf Mgmt NSS 2HR003 to Perf Mgmt USS 2200-0342 to align personnel with current organization structure.							
<b>2009 Total</b>	<b>-82</b>	<b>0</b>	<b>0</b>	<b>-0.8</b>			
2010	-81	0	0	-0.8	CCTR Transf	To 2200-0342.000	KHART20131205 075534507
Transfer Project Manager from Perf Mgmt NSS 2HR003 to Perf Mgmt USS 2200-0342 to align personnel with current organization structure.							
<b>2010 Total</b>	<b>-81</b>	<b>0</b>	<b>0</b>	<b>-0.8</b>			
2011	-49	0	0	-0.5	CCTR Transf	To 2200-0342.000	KHART20131205 075712440
Transfer Project Manager from Perf Mgmt NSS 2HR003 to Perf Mgmt USS 2200-0342 to align personnel with current organization structure.							
2011	50	12	0	0.7	CCTR Transf	From 2200-0342.000	KHART20131205 080515827
Transfer Operations Research Analysts from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align personnel with current organization structure.							
2011	25	35	0	0.5	CCTR Transf	From 2200-0342.000	KHART20131205 080635700
Transfer Operations Research Analyst from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align personnel with current organization structure.							

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Workpaper: 2HR003.000 - SCG Director Perf & Orgnl Strategy

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
<b>2011 Total</b>	<b>26</b>	<b>47</b>	<b>0</b>	<b>0.7</b>			
2012	56	0	5	0.9	CCTR Transf	From 2200-0342.000	KHART20131205 081955500
							Transfer Operations Research Analyst from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align personnel with current organization stucture.
2012	145	12	0	1.9	CCTR Transf	From 2200-0342.000	KHART20131205 082052840
							Transfer Operations Research Analysts from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align personnel with current organization stucture.
2012	0	31	0	0.0	CCTR Transf	From 2200-0342.000	KHART20131205 082201347
							Transfer Lean Six Sigma Training costs from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align costs with current organization stucture.
<b>2012 Total</b>	<b>201</b>	<b>43</b>	<b>5</b>	<b>2.8</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. Human Resources Services  
 Workpaper: 2HR004.000

**Summary for Category: C. Human Resources Services**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	2,746	2,746	3,173	3,173
Non-Labor	1,189	1,214	1,429	1,584
NSE	0	0	0	0
<b>Total</b>	<b>3,935</b>	<b>3,960</b>	<b>4,602</b>	<b>4,757</b>
FTE	31.7	31.7	36.7	36.7

**Workpapers belonging to this Category:**

**2HR004.000 SCG Director HR Services**

Labor	2,746	2,746	3,173	3,173
Non-Labor	1,189	1,214	1,429	1,584
NSE	0	0	0	0
<b>Total</b>	<b>3,935</b>	<b>3,960</b>	<b>4,602</b>	<b>4,757</b>
FTE	31.7	31.7	36.7	36.7

*Note: Totals may include rounding differences.*

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

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. Human Resources Services  
 Category-Sub: 1. Human Resources Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

**Activity Description:**

HR Services is responsible for recruiting and selecting a qualified and diverse workforce, while ensuring legal requirements are followed throughout the staffing processes.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor and Nonlabor is appropriately forecasted as Base Yr Rec. Incrementals for 2014, 2015 and 2016 are for Staffing, New Hire Physical Exams & Physical Abilities Testing, Workforce Planning and Workforce Readiness Advisor.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		<b>In 2013\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	
Labor		2,044	1,978	2,389	2,657	2,746	2,746	3,173	3,173	
Non-Labor		357	536	533	1,218	1,189	1,214	1,429	1,584	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>2,401</b>	<b>2,514</b>	<b>2,921</b>	<b>3,875</b>	<b>3,935</b>	<b>3,960</b>	<b>4,602</b>	<b>4,757</b>	
FTE		24.3	23.6	27.9	30.1	31.7	31.7	36.7	36.7	

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. Human Resources Services  
 Category-Sub: 1. Human Resources Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	2,746	2,746	2,746	0	427	427	2,746	3,173	3,173
Non-Labor	Base YR Rec	1,189	1,189	1,189	25	240	395	1,214	1,429	1,584
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>3,935</b>	<b>3,935</b>	<b>3,935</b>	<b>25</b>	<b>667</b>	<b>822</b>	<b>3,960</b>	<b>4,602</b>	<b>4,757</b>
FTE	Base YR Rec	31.7	31.7	31.7	0.0	5.0	5.0	31.7	36.7	36.7

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	25	0	25	0.0	1-Sided Adj
HR SERVICES - External Staffing (Post Meter Reading)						
<b>2014 Total</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>0.0</b>	
2015	0	18	0	18	0.0	1-Sided Adj
HR SERVICES New Hire Physical Exams & Physical Abilities Testing						
2015	160	46	0	206	2.0	1-Sided Adj
HR SERVICES - External Staffing (Post Meter Reading)						
2015	160	166	0	326	2.0	1-Sided Adj
HR SERVICES - Workforce Planning						
2015	107	10	0	117	1.0	1-Sided Adj
HR SERVICES - Workforce Readiness Advisor						
<b>2015 Total</b>	<b>427</b>	<b>240</b>	<b>0</b>	<b>667</b>	<b>5.0</b>	
2016	0	168	0	168	0.0	1-Sided Adj
HR SERVICES - New Hire Physical Exams & Physical Abilities Testing						
2016	160	51	0	211	2.0	1-Sided Adj
HR SERVICES - External Staffing (Post Meter Reading)						

*Note: Totals may include rounding differences.*



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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. Human Resources Services  
 Category-Sub: 1. Human Resources Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	160	166	0	326	2.0	1-Sided Adj
HR SERVICES - Workforce Planning						
2016	107	10	0	117	1.0	1-Sided Adj
HR SERVICES - Workforce Readiness Advisor						
<b>2016 Total</b>	<b>427</b>	<b>395</b>	<b>0</b>	<b>822</b>	<b>5.0</b>	

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: C. Human Resources Services  
Category-Sub: 1. Human Resources Services  
Workpaper: 2HR004.000 - SCG Director HR Services

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,429	1,424	1,948	2,210	2,354
Non-Labor	262	426	501	1,197	1,189
NSE	0	0	0	0	0
<b>Total</b>	<b>1,691</b>	<b>1,850</b>	<b>2,449</b>	<b>3,407</b>	<b>3,543</b>
FTE	19.4	19.0	23.7	25.6	27.1
<b>Adjustments (Nominal \$) **</b>					
Labor	142	143	8	26	1
Non-Labor	60	70	11	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>202</b>	<b>213</b>	<b>19</b>	<b>26</b>	<b>1</b>
FTE	1.0	1.0	0.1	0.2	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,571	1,567	1,956	2,236	2,355
Non-Labor	322	496	512	1,197	1,189
NSE	0	0	0	0	0
<b>Total</b>	<b>1,893</b>	<b>2,063</b>	<b>2,468</b>	<b>3,433</b>	<b>3,543</b>
FTE	20.4	20.0	23.8	25.8	27.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	284	274	325	358	391
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>284</b>	<b>274</b>	<b>325</b>	<b>358</b>	<b>391</b>
FTE	3.9	3.6	4.1	4.3	4.6
<b>Escalation to 2013\$</b>					
Labor	190	137	108	62	0
Non-Labor	35	40	20	21	0
NSE	0	0	0	0	0
<b>Total</b>	<b>224</b>	<b>177</b>	<b>128</b>	<b>84</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	2,044	1,978	2,389	2,657	2,746
Non-Labor	357	536	533	1,218	1,189
NSE	0	0	0	0	0
<b>Total</b>	<b>2,401</b>	<b>2,514</b>	<b>2,921</b>	<b>3,875</b>	<b>3,935</b>
FTE	24.3	23.6	27.9	30.1	31.7

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

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. Human Resources Services  
 Category-Sub: 1. Human Resources Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	142	143	8	26	0.738
Non-Labor	60	70	11	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>202</b>	<b>213</b>	<b>19</b>	<b>26</b>	<b>0.738</b>
FTE	1.0	1.0	0.1	0.2	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	142	60	0	1.0	CCTR Transf	From 2200-2043.000	TPRER20131204 093500950
Cost Ctr has been retired in 2011. Activities should be under 2200-0839.							
<b>2009 Total</b>	<b>142</b>	<b>60</b>	<b>0</b>	<b>1.0</b>			
2010	0	47	0	0.0	CCTR Transf	From 2200-2094.000	RMCHRIST20131 108144624783
Relocation Services in 2010 following reorg							
2010	143	22	0	1.0	CCTR Transf	From 2200-2043.000	TPRER20131204 093723893
Cost Ctr retired in 2011. Activities should be under 2200-0839.							
<b>2010 Total</b>	<b>143</b>	<b>70</b>	<b>0</b>	<b>1.0</b>			
2011	0	11	0	0.0	CCTR Transf	From 2200-2094.000	RMCHRIST20131 108144821797
relocation costs associated with 2010 reorg							
2011	8	0.116	0	0.1	CCTR Transf	From 2200-2043.000	TPRER20131204 093838837
Cost ctr retired in 2011. Activites should be under 2200-0839.							
<b>2011 Total</b>	<b>8</b>	<b>11</b>	<b>0</b>	<b>0.1</b>			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. Human Resources Services  
 Category-Sub: 1. Human Resources Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2012	26	0	0	0.2	CCTR Transf	From 2200-2165.000	TPRER20140328 063144627
Tsf of Labor \$ to 2200-0838. Portion of 2012 for this ee was Incorrectly posted to 2200-2165.							
<b>2012 Total</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0.2</b>			
2013	0.738	0	0	0.0	CCTR Transf	From 2200-2165.000	TPRER20140328 074300263
Tsf of Labor \$ to 2200-0838. Incorrectly posted to 2200-2165							
<b>2013 Total</b>	<b>0.738</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. Labor Relations  
 Workpaper: 2HR005.000

**Summary for Category: D. Labor Relations**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,448	1,501	1,611	1,611
Non-Labor	99	188	249	249
NSE	0	0	0	0
<b>Total</b>	<b>1,547</b>	<b>1,689</b>	<b>1,860</b>	<b>1,860</b>
FTE	13.1	13.8	14.8	14.8

**Workpapers belonging to this Category:**

**2HR005.000 SCG Director Labor Relations-North**

Labor	1,448	1,501	1,611	1,611
Non-Labor	99	188	249	249
NSE	0	0	0	0
<b>Total</b>	<b>1,547</b>	<b>1,689</b>	<b>1,860</b>	<b>1,860</b>
FTE	13.1	13.8	14.8	14.8

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2HR005.000 - SCG Director Labor Relations-North**

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. Labor Relations  
 Category-Sub: 1. Labor Relations  
 Workpaper: 2HR005.000 - SCG Director Labor Relations-North

**Activity Description:**

Labor Relations is responsible for union relations, Collective Bargaining Agreement (CBA) negotiations, contract administration, grievances, mediations, arbitrations and National Labor Relations Board (NLRB) actions.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor is appropriately forecasted as Base Yr Recorded. Incrementals for 2014, 2015 and 2016 are for Collective Bargaining and Labor Relations Advisor.

**Non-Labor - Base YR Rec**

Non-labor expenses have been appropriately forecasted as Base Yr Recorded. Incrementals for 2014, 2015 and 2016 are for Collective Bargaining, Labor Relations Advisor and Staff Training.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,296	1,352	1,632	1,487	1,448	1,501	1,611	1,611	
Non-Labor		303	421	129	280	99	188	249	249	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,599</b>	<b>1,773</b>	<b>1,761</b>	<b>1,767</b>	<b>1,546</b>	<b>1,688</b>	<b>1,859</b>	<b>1,859</b>	
FTE		11.1	12.1	14.7	13.1	13.1	13.8	14.8	14.8	

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. Labor Relations  
 Category-Sub: 1. Labor Relations  
 Workpaper: 2HR005.000 - SCG Director Labor Relations-North

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	1,448	1,448	1,448	53	163	163	1,501	1,611	1,611
Non-Labor	Base YR Rec	99	99	99	89	150	150	188	249	249
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,546</b>	<b>1,546</b>	<b>1,546</b>	<b>142</b>	<b>313</b>	<b>313</b>	<b>1,688</b>	<b>1,859</b>	<b>1,859</b>
FTE	Base YR Rec	13.1	13.1	13.1	0.7	1.7	1.7	13.8	14.8	14.8

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	53	89	0	142	0.7	1-Sided Adj
LABOR RELATIONS - Collective Bargaining Costs						
<b>2014 Total</b>	<b>53</b>	<b>89</b>	<b>0</b>	<b>142</b>	<b>0.7</b>	
2015	53	89	0	142	0.7	1-Sided Adj
LABOR RELATIONS - Collective Bargaining Costs						
2015	110	11	0	121	1.0	1-Sided Adj
LABOR RELATIONS - Additional Labor Relations Advisor						
2015	0	50	0	50	0.0	1-Sided Adj
LABOR RELATIONS - Additional Staff Training						
<b>2015 Total</b>	<b>163</b>	<b>150</b>	<b>0</b>	<b>313</b>	<b>1.7</b>	
2016	53	89	0	142	0.7	1-Sided Adj
Labor Relations - Collective Bargaining Costs						
2016	110	11	0	121	1.0	1-Sided Adj
Labor Relations - Additional Labor Relations Advisor						
2016	0	50	0	50	0.0	1-Sided Adj
Labor Relations - Additional Staff Training						

*Note: Totals may include rounding differences.*



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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: D. Labor Relations  
Category-Sub: 1. Labor Relations  
Workpaper: 2HR005.000 - SCG Director Labor Relations-North

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
<b>2016 Total</b>	<b>163</b>	<b>150</b>	<b>0</b>	<b>313</b>	<b>1.7</b>	

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: D. Labor Relations  
Category-Sub: 1. Labor Relations  
Workpaper: 2HR005.000 - SCG Director Labor Relations-North

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	996	1,071	1,337	1,252	1,241
Non-Labor	274	389	124	275	99
NSE	0	0	0	0	0
<b>Total</b>	<b>1,270</b>	<b>1,460</b>	<b>1,461</b>	<b>1,527</b>	<b>1,340</b>
FTE	9.4	10.3	12.6	11.2	11.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	996	1,071	1,337	1,252	1,241
Non-Labor	274	389	124	275	99
NSE	0	0	0	0	0
<b>Total</b>	<b>1,270</b>	<b>1,460</b>	<b>1,461</b>	<b>1,527</b>	<b>1,340</b>
FTE	9.4	10.3	12.6	11.2	11.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	180	187	222	200	206
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>180</b>	<b>187</b>	<b>222</b>	<b>200</b>	<b>206</b>
FTE	1.8	1.9	2.2	1.9	1.9
<b>Escalation to 2013\$</b>					
Labor	120	94	74	35	0
Non-Labor	30	31	5	5	0
NSE	0	0	0	0	0
<b>Total</b>	<b>150</b>	<b>125</b>	<b>79</b>	<b>40</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	1,296	1,352	1,632	1,487	1,448
Non-Labor	303	421	129	280	99
NSE	0	0	0	0	0
<b>Total</b>	<b>1,599</b>	<b>1,773</b>	<b>1,761</b>	<b>1,767</b>	<b>1,546</b>
FTE	11.2	12.2	14.8	13.1	13.1

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

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. Labor Relations  
 Category-Sub: 1. Labor Relations  
 Workpaper: 2HR005.000 - SCG Director Labor Relations-North

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

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

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. Organizational Effectiveness  
 Workpaper: 2HR007.000

**Summary for Category: E. Organizational Effectiveness**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,348	1,713	1,633	1,633
Non-Labor	159	443	858	808
NSE	0	0	0	0
<b>Total</b>	<b>1,507</b>	<b>2,156</b>	<b>2,491</b>	<b>2,441</b>
FTE	14.9	19.1	18.2	18.2

**Workpapers belonging to this Category:**

**2HR007.000 SCG Director Org Effectiveness**

Labor	1,348	1,713	1,633	1,633
Non-Labor	159	443	858	808
NSE	0	0	0	0
<b>Total</b>	<b>1,507</b>	<b>2,156</b>	<b>2,491</b>	<b>2,441</b>
FTE	14.9	19.1	18.2	18.2

*Note: Totals may include rounding differences.*

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

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. Organizational Effectiveness  
 Category-Sub: 1. Organizational Effectiveness  
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

**Activity Description:**

Organizational Effectiveness is responsible for providing leadership, organizational and employee development programs, instructional design services, and knowledge transfer and management programs.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor is appropriately forecasted as Base yr. Recorded. Incrementals for 2015 and 2016 are for Knowledge Transfer Advisor.

**Non-Labor - Base YR Rec**

Non-Labor is appropriately forecasted as Base yr. Recorded. Incrementals for 2014, 2015 and 2016 are for Knowledge Transfer Advisor, Organizational Development and Employee Development.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		661	618	1,224	1,362	1,348	1,713	1,633	1,633	
Non-Labor		123	272	244	179	159	443	858	808	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>784</b>	<b>889</b>	<b>1,467</b>	<b>1,541</b>	<b>1,508</b>	<b>2,157</b>	<b>2,492</b>	<b>2,442</b>	
FTE		7.9	7.4	13.8	15.3	14.9	19.1	18.2	18.2	

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. Organizational Effectiveness  
 Category-Sub: 1. Organizational Effectiveness  
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	1,348	1,348	1,348	365	285	285	1,713	1,633	1,633
Non-Labor	Base YR Rec	159	159	159	284	699	649	443	858	808
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>649</b>	<b>984</b>	<b>934</b>	<b>2,157</b>	<b>2,492</b>	<b>2,442</b>
FTE	Base YR Rec	14.9	14.9	14.9	4.2	3.3	3.3	19.1	18.2	18.2

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	175	0	175	0.0	1-Sided Adj
Organizational Development - Healthy Organization						
2014	280	100	0	380	3.2	1-Sided Adj
Organizational Development - EE Development						
2014	85	9	0	94	1.0	1-Sided Adj
Organizational Development - Knowledge Trsfr Advisor						
<b>2014 Total</b>	<b>365</b>	<b>284</b>	<b>0</b>	<b>649</b>	<b>4.2</b>	
2015	85	109	0	194	1.0	1-Sided Adj
Organizational Development - Knowledge Tsfr Advisor						
2015	0	500	0	500	0.0	1-Sided Adj
Organizational Development - Healthy Organization						
2015	200	90	0	290	2.3	1-Sided Adj
Organizational Development - EE Development						
<b>2015 Total</b>	<b>285</b>	<b>699</b>	<b>0</b>	<b>984</b>	<b>3.3</b>	
2016	85	59	0	144	1.0	1-Sided Adj
Organizational Development - Knowledge Tsfr Advisor						

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. Organizational Effectiveness  
 Category-Sub: 1. Organizational Effectiveness  
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	0	500	0	500	0.0	1-Sided Adj
Organizational Development - Healthy Organization						
2016	200	90	0	290	2.3	1-Sided Adj
Organizational Development - EE Development						
<b>2016 Total</b>	<b>285</b>	<b>649</b>	<b>0</b>	<b>934</b>	<b>3.3</b>	

*Note: Totals may include rounding differences.*



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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: E. Organizational Effectiveness  
Category-Sub: 1. Organizational Effectiveness  
Workpaper: 2HR007.000 - SCG Director Org Effectiveness

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	204	433	1,002	1,147	1,156
Non-Labor	105	250	234	176	159
NSE	0	0	0	0	0
<b>Total</b>	<b>309</b>	<b>683</b>	<b>1,237</b>	<b>1,323</b>	<b>1,316</b>
FTE	2.4	5.4	11.8	13.1	12.7
<b>Adjustments (Nominal \$) **</b>					
Labor	303	56	0	0	0
Non-Labor	6	2	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>310</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	4.3	0.8	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	508	489	1,002	1,147	1,156
Non-Labor	111	251	234	176	159
NSE	0	0	0	0	0
<b>Total</b>	<b>619</b>	<b>741</b>	<b>1,237</b>	<b>1,323</b>	<b>1,316</b>
FTE	6.7	6.2	11.8	13.1	12.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	92	86	166	184	192
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>92</b>	<b>86</b>	<b>166</b>	<b>184</b>	<b>192</b>
FTE	1.3	1.1	2.0	2.2	2.1
<b>Escalation to 2013\$</b>					
Labor	61	43	55	32	0
Non-Labor	12	20	9	3	0
NSE	0	0	0	0	0
<b>Total</b>	<b>73</b>	<b>63</b>	<b>65</b>	<b>35</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	661	618	1,224	1,362	1,348
Non-Labor	123	272	244	179	159
NSE	0	0	0	0	0
<b>Total</b>	<b>784</b>	<b>889</b>	<b>1,467</b>	<b>1,541</b>	<b>1,508</b>
FTE	8.0	7.3	13.8	15.3	14.8

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

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. Organizational Effectiveness  
 Category-Sub: 1. Organizational Effectiveness  
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	303	56	0	0	0
Non-Labor	6	2	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>310</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	4.3	0.8	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	289	6	0	4.0	CCTR Transf	From 2200-0612.000	TPRER20131204 092558497
Cost Ctr retired in 2010. Activity should be reflected under NSS 2200-0840.							
2009	14	0.103	0	0.3	CCTR Transf	From 2200-2315.000	TPRER20131204 094748360
ORG DEVELOPMENT Cost Ctr retired 2010. Activities should be under 2200-0840.							
<b>2009 Total</b>	<b>303</b>	<b>6</b>	<b>0</b>	<b>4.3</b>			
2010	44	2	0	0.6	CCTR Transf	From 2200-0612.000	TPRER20131204 093209990
Cost center retired in 2010. Activities should be transferred to 2200-0840.							
2010	12	0.001	0	0.2	CCTR Transf	From 2200-2315.000	TPRER20131204 094851287
ORG DEVELPMT Cost Ctr retired in 2010. Activities should be under 2200-0840.							
<b>2010 Total</b>	<b>56</b>	<b>2</b>	<b>0</b>	<b>0.8</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: E. Organizational Effectiveness  
Category-Sub: 1. Organizational Effectiveness  
Workpaper: 2HR007.000 - SCG Director Org Effectiveness

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

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: F. Safety, Wellness & Disability Services  
 Workpaper: 2HR006.000

**Summary for Category: F. Safety, Wellness & Disability Services**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	3,456	3,699	4,013	7,001
Non-Labor	1,938	2,001	2,055	4,442
NSE	0	0	0	0
<b>Total</b>	<b>5,394</b>	<b>5,700</b>	<b>6,068</b>	<b>11,443</b>
FTE	42.0	45.1	49.1	89.0

**Workpapers belonging to this Category:**

**2HR006.000 SCG Director Sfty Wellness & Dis Svcs**

Labor	3,456	3,699	4,013	7,001
Non-Labor	1,938	2,001	2,055	4,442
NSE	0	0	0	0
<b>Total</b>	<b>5,394</b>	<b>5,700</b>	<b>6,068</b>	<b>11,443</b>
FTE	42.0	45.1	49.1	89.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2HR006.000 - SCG Director Sfty Wellness & Dis Svcs**

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: F. Safety, Wellness & Disability Services  
 Category-Sub: 1. Safety, Wellness & Disability Services  
 Workpaper: 2HR006.000 - SCG Director Sfty Wellness & Dis Svcs

**Activity Description:**

Safety, Wellness and Disability Services is responsible for employee occupational health and wellness, employee safety, DOT drug and alcohol testing, industrial hygiene programs, return-to-work processes, workers compensation and disability programs. The complexity of Worker's Compensation work has risen as relevant legislation has changed in recent years.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor and Non-Labor is appropriately forecasted as Base Yr Recorded. Incrementals for 2014, 2015 and 2016 are for Telematics Vehicle Safety System, Defensive Drivers Training enhancements, Grass Roots Safety Culture Project Training, GCT Energy for Life Wellness Center and (AMI) Field Safety Advisor position.

**Non-Labor - Base YR Rec**

See Labor

**NSE - Base YR Rec**

NA

**Summary of Results:**

		<b>In 2013\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
Years		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	
Labor		3,513	3,610	3,527	3,625	3,456	3,699	4,013	7,001	
Non-Labor		2,207	2,225	1,731	1,902	1,938	2,001	2,055	4,442	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>5,721</b>	<b>5,835</b>	<b>5,258</b>	<b>5,527</b>	<b>5,394</b>	<b>5,700</b>	<b>6,068</b>	<b>11,443</b>	
FTE		46.0	48.5	45.5	42.9	42.0	45.1	49.1	89.0	

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: F. Safety, Wellness & Disability Services  
 Category-Sub: 1. Safety, Wellness & Disability Services  
 Workpaper: 2HR006.000 - SCG Director Sfty Wellness & Dis Svcs

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	3,456	3,456	3,456	243	557	3,545	3,699	4,013	7,001
Non-Labor	Base YR Rec	1,938	1,938	1,938	63	117	2,504	2,001	2,055	4,442
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>5,394</b>	<b>5,394</b>	<b>5,394</b>	<b>306</b>	<b>674</b>	<b>6,049</b>	<b>5,700</b>	<b>6,068</b>	<b>11,443</b>
FTE	Base YR Rec	42.0	42.0	42.0	3.1	7.1	47.0	45.1	49.1	89.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	158	54	0	212	2.1	1-Sided Adj
Safety Committee Member/Leader Training						
2014	85	9	0	94	1.0	1-Sided Adj
Safety - Field Safety Advisor (Position eliminated due to Advanced Meter)						
<b>2014 Total</b>	<b>243</b>	<b>63</b>	<b>0</b>	<b>306</b>	<b>3.1</b>	
2015	158	67	0	225	2.1	1-Sided Adj
Safety Committee Member/Leader Training						
2015	85	9	0	94	1.0	1-Sided Adj
Safety - Field Safety Advisor (Position eliminated due to Advanced Mtr)						
2015	94	9	0	103	1.0	1-Sided Adj
New to Supervision - Safety Essentials Course						
2015	150	15	0	165	2.0	1-Sided Adj
Wellness Operations						
2015	70	7	0	77	1.0	1-Sided Adj
Employee Care Services Staffing - Claims Examiner						
2015	0	10	0	10	0.0	1-Sided Adj
Telematics Vehicle Safety System - Pilot Test (50 units)						

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: F. Safety, Wellness & Disability Services  
 Category-Sub: 1. Safety, Wellness & Disability Services  
 Workpaper: 2HR006.000 - SCG Director Sfty Wellness & Dis Svcs

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
<b>2015 Total</b>	<b>557</b>	<b>117</b>	<b>0</b>	<b>674</b>	<b>7.1</b>	
2016	2,521	132	0	2,653	33.4	1-Sided Adj
	Safety- Defensive Drivers Refresher Training					
2016	158	67	0	225	2.1	1-Sided Adj
	Safety Committee Member/Leader Training					
2016	85	9	0	94	1.0	1-Sided Adj
	Safety - Field Safety Advisor (Position eliminated due to Advanced Meter).					
2016	94	9	0	103	1.0	1-Sided Adj
	New to Supervision - Safety Essentials Course					
2016	225	23	0	248	3.0	1-Sided Adj
	Wellness Operations					
2016	230	7	0	237	3.0	1-Sided Adj
	New Hire Defensive Drivers Training					
2016	190	19	0	209	3.0	1-Sided Adj
	Employee Care Services Staffing - 2 Claims Examiners + 1 Claims Associate					
2016	42	2,238	0	2,280	0.5	1-Sided Adj
	Telematics Vehicle Safety System - Labor installation and Nonlabor: Equipment,S/W & Support, GPS Unit Lease.					
<b>2016 Total</b>	<b>3,545</b>	<b>2,504</b>	<b>0</b>	<b>6,049</b>	<b>47.0</b>	

Note: Totals may include rounding differences.



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Category-Sub: 1. Safety, Wellness & Disability Services  
Workpaper: 2HR006.000 - SCG Director Sfty Wellness & Dis Svcs

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,679	1,917	2,715	3,051	2,943
Non-Labor	588	1,169	1,443	1,869	1,938
NSE	0	0	0	0	0
<b>Total</b>	<b>2,267</b>	<b>3,086</b>	<b>4,158</b>	<b>4,920</b>	<b>4,881</b>
FTE	24.5	28.2	36.3	36.8	35.4
<b>Adjustments (Nominal \$) **</b>					
Labor	1,039	955	174	0	20
Non-Labor	1,405	890	222	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>2,444</b>	<b>1,845</b>	<b>396</b>	<b>0</b>	<b>20</b>
FTE	14.4	12.9	2.5	0.0	0.5
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	2,719	2,872	2,889	3,051	2,963
Non-Labor	1,992	2,059	1,665	1,869	1,938
NSE	0	0	0	0	0
<b>Total</b>	<b>4,711</b>	<b>4,930</b>	<b>4,554</b>	<b>4,920</b>	<b>4,902</b>
FTE	38.9	41.1	38.8	36.8	35.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	469	488	478	488	493
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>469</b>	<b>488</b>	<b>478</b>	<b>488</b>	<b>493</b>
FTE	7.1	7.3	6.6	6.1	6.1
<b>Escalation to 2013\$</b>					
Labor	326	250	159	85	0
Non-Labor	215	166	66	33	0
NSE	0	0	0	0	0
<b>Total</b>	<b>541</b>	<b>416</b>	<b>225</b>	<b>118</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	3,513	3,610	3,527	3,625	3,456
Non-Labor	2,207	2,225	1,731	1,902	1,938
NSE	0	0	0	0	0
<b>Total</b>	<b>5,721</b>	<b>5,835</b>	<b>5,258</b>	<b>5,527</b>	<b>5,394</b>
FTE	46.0	48.4	45.4	42.9	42.0

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
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Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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 Workpaper: 2HR006.000 - SCG Director Sfty Wellness & Dis Svcs

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	1,039	955	174	0	20
Non-Labor	1,405	890	222	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>2,444</b>	<b>1,845</b>	<b>396</b>	<b>0</b>	<b>20</b>
FTE	14.4	12.9	2.5	0.0	0.5

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	481	252	0	5.2	CCTR Transf	From 2100-3519.000	GBUCSIT201311 15142301727
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2009	370	164	0	6.1	CCTR Transf	From 2100-3550.000	GBUCSIT201311 15143000870
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2009	0	984	0	0.0	CCTR Transf	From 2100-3415.000	GBUCSIT201312 03145140173
Non-labor transfer for Gas Tower Security Services.							
2009	188	4	0	3.1	CCTR Transf	From 2200-2185.000	TPRER20131204 094257710
FMLA Program (Cost Ctr retired in 2010) Activities should be under 2200-2200-2207 DMS SCG							
<b>2009 Total</b>	<b>1,039</b>	<b>1,405</b>	<b>0</b>	<b>14.4</b>			

2010	527	232	0	5.9	CCTR Transf	From 2100-3519.000	GBUCSIT201311 15142400130
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2010	364	80	0	5.9	CCTR Transf	From 2100-3550.000	GBUCSIT201311 15143048717
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2010	0	578	0	0.0	CCTR Transf	From 2100-3415.000	GBUCSIT201312 03145159680
Non-labor transfer for Gas Tower Security Services.							

Note: Totals may include rounding differences.

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Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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 Workpaper: 2HR006.000 - SCG Director Sfty Wellness & Dis Svcs

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010	48	0.279	0	0.8	CCTR Transf	From 2200-2185.000	TPRER20131204 094549700
FMLA PROGRAM - Cost Ctr retired in 2010. Activities should be under 2200-2207.							
2010	-16	0	0	-0.3	CCTR Transf	From 2200-2165.000	TPRER20140327 140436630
Transfer of 2010 Labor\$ to 2200-2207. Incorrectly posted to VP HR cost ctr for FMLA program.							
2010	-16	0	0	-0.3	CCTR Transf	From 2200-2165.000	TPRER20140327 140624437
To reverse prior labor correction entry. Incorrect sign.							
2010	32	0	0	0.6	CCTR Transf	From 2200-2165.000	TPRER20140327 140749477
To reverse prior 2 labor entries. Incorrect signage.							
2010	16	0	0	0.3	CCTR Transf	From 2200-2165.000	TPRER20140327 140907330
Transfer of 2010 Labor \$ to 2200-2207. Incorrectly posted to VP HR cost center 2200-2165 for FMLA program.							
<b>2010 Total</b>	<b>955</b>	<b>890</b>	<b>0</b>	<b>12.9</b>			

2011	53	152	0	0.7	CCTR Transf	From 2100-3519.000	GBUCSIT201311 15142433603
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2011	22	70	0	0.4	CCTR Transf	From 2100-3550.000	GBUCSIT201311 15142515370
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2011	40	0	0	0.4	CCTR Transf	From 2200-0392.000	TP4DJS20131121 152843027
Two sided adjustment for two Industrial Hygeniests from a Meter Reading cost center into a Safety cost center in order to align the historical costs with where they are forecast							
2011	30	0	0	0.5	CCTR Transf	From 2200-2165.000	TPRER20140328 090739970
Transfer of 2011 Labor \$\$ to 2200-2207. Incorrectly posted to VP HR cost ctr for FMLA program.							
2011	30	0	0	0.5	CCTR Transf	From 2200-2165.000	TPRER20140328 091041347
Transfer of 2011 Labor \$\$ to 2200-2207. Incorrectly posted to VP HR cost ctr for FMLA program.							
<b>2011 Total</b>	<b>174</b>	<b>222</b>	<b>0</b>	<b>2.5</b>			

Note: Totals may include rounding differences.

Southern California Gas Company  
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 Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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 Category-Sub: 1. Safety, Wellness & Disability Services  
 Workpaper: 2HR006.000 - SCG Director Sfty Wellness & Dis Svcs

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
2013	20	0	0	0.5	CCTR Transf	From 2200-2165.000	TPRER20140410 072212357
Tsfr of a part time ee to correct cost center 2200-2270.							
<b>2013 Total</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0.5</b>			

*Note: Totals may include rounding differences.*

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Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: G. Workers Compensation & Long Term Disability  
 Workpaper: 2HR006.001

**Summary for Category: G. Workers Compensation & Long Term Disability**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	22,628	0	0	0
NSE	0	23,578	25,175	26,426
<b>Total</b>	<b>22,628</b>	<b>23,578</b>	<b>25,175</b>	<b>26,426</b>
FTE	0.0	0.0	0.0	0.0

**Workpapers belonging to this Category:**

**2HR006.001 Workers Comp and Long Term Disability**

Labor	0	0	0	0
Non-Labor	22,628	0	0	0
NSE	0	23,578	25,175	26,426
<b>Total</b>	<b>22,628</b>	<b>23,578</b>	<b>25,175</b>	<b>26,426</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

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

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: G. Workers Compensation & Long Term Disability  
 Category-Sub: 1. Workers Compensation & Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

**Activity Description:**

This workpaper consists of costs for employee Workers Compensation and Long-Term Disability

**Forecast Explanations:**

**Labor - Zero-Based**

Please see NSE below

**Non-Labor - Zero-Based**

Please see NSE below

**NSE - Zero-Based**

Zero Based Method was chosen as multiple types of costs and drivers are included in this forecast.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		21,464	20,944	23,258	22,877	22,628	0	0	0	
NSE		0	0	0	0	0	23,578	25,175	26,426	
<b>Total</b>		<b>21,464</b>	<b>20,944</b>	<b>23,258</b>	<b>22,877</b>	<b>22,628</b>	<b>23,578</b>	<b>25,175</b>	<b>26,426</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

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Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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 Category: G. Workers Compensation & Long Term Disability  
 Category-Sub: 1. Workers Compensation & Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	23,578	25,175	26,426	23,578	25,175	26,426
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>23,578</b>	<b>25,175</b>	<b>26,426</b>	<b>23,578</b>	<b>25,175</b>	<b>26,426</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	23,578	23,578	0.0	1-Sided Adj
2014 Workers Comp and LTD Projection						
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>23,578</b>	<b>23,578</b>	<b>0.0</b>	
2015	0	0	25,175	25,175	0.0	1-Sided Adj
2015 Workers Comp and LTD Projection						
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>25,175</b>	<b>25,175</b>	<b>0.0</b>	
2016	0	0	26,426	26,426	0.0	1-Sided Adj
2016 Workers Comp and LTD Projection						
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>26,426</b>	<b>26,426</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*



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 Category-Sub: 1. Workers Compensation & Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	19,374	19,380	22,367	22,482	22,628
NSE	0	0	0	0	0
<b>Total</b>	<b>19,374</b>	<b>19,380</b>	<b>22,367</b>	<b>22,482</b>	<b>22,628</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	19,374	19,380	22,367	22,482	22,628
NSE	0	0	0	0	0
<b>Total</b>	<b>19,374</b>	<b>19,380</b>	<b>22,367</b>	<b>22,482</b>	<b>22,628</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	2,091	1,565	891	396	0
NSE	0	0	0	0	0
<b>Total</b>	<b>2,091</b>	<b>1,565</b>	<b>891</b>	<b>396</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	0	0
Non-Labor	21,464	20,944	23,258	22,877	22,628
NSE	0	0	0	0	0
<b>Total</b>	<b>21,464</b>	<b>20,944</b>	<b>23,258</b>	<b>22,877</b>	<b>22,628</b>
FTE	0.0	0.0	0.0	0.0	0.0

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

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

Note: Totals may include rounding differences.

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 Category: G. Workers Compensation & Long Term Disability  
 Category-Sub: 1. Workers Compensation & Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	19,374	19,380	22,367	22,482	22,628
NSE	0	0	0	0	0
<b>Total</b>	<b>19,374</b>	<b>19,380</b>	<b>22,367</b>	<b>22,482</b>	<b>22,628</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	19,374	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2013120 6124147020
Transfer workers' comp and LTD costs from medical							
<b>2009 Total</b>	<b>0</b>	<b>19,374</b>	<b>0</b>	<b>0.0</b>			
2010	0	19,380	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2013120 6124359153
Transfer workers' comp and LTD costs from medical							
<b>2010 Total</b>	<b>0</b>	<b>19,380</b>	<b>0</b>	<b>0.0</b>			
2011	0	22,367	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2013120 6124456930
Transfer workers' comp and LTD costs from medical							
<b>2011 Total</b>	<b>0</b>	<b>22,367</b>	<b>0</b>	<b>0.0</b>			
2012	0	22,482	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2013120 6124557967
Transfer workers' comp and LTD costs from medical							
<b>2012 Total</b>	<b>0</b>	<b>22,482</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

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

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	0	22,628	0	0.0	CCTR Transf	From 2200-0005.000	DSREED2014022 3210333073
Transfer workers comp and LTD costs to correct workgroup							
<b>2013 Total</b>	<b>0</b>	<b>22,628</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano

**Summary of Shared Services Workpapers:**

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Performance Mgmt. & Organizational Strategy	423	423	423	423
B. Diversity	539	539	539	539
C. ECS System Reporting	267	267	267	267
D. ECS Operations	515	515	515	515
E. ECS Regulations & Training	304	304	304	304
<b>Total</b>	<b>2,048</b>	<b>2,048</b>	<b>2,048</b>	<b>2,048</b>

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. Performance Mgmt. & Organizational Strategy  
 Cost Center: 2200-0342.000

**Summary for Category: A. Performance Mgmt. & Organizational Strategy**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	400	400	400	400
Non-Labor	23	23	23	23
NSE	0	0	0	0
<b>Total</b>	<b>423</b>	<b>423</b>	<b>423</b>	<b>423</b>
FTE	2.9	2.9	2.9	2.9

**Cost Centers belonging to this Category:**

**2200-0342.000 DIR PERF MGT & ORG**

Labor	400	400	400	400
Non-Labor	23	23	23	23
NSE	0	0	0	0
<b>Total</b>	<b>423</b>	<b>423</b>	<b>423</b>	<b>423</b>
FTE	2.9	2.9	2.9	2.9

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-0342.000 - DIR PERF MGT & ORG**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Cost Center: 2200-0342.000 - DIR PERF MGT & ORG

**Activity Description:**

This cost center contains the Performance Management & Organizational Strategy Director, one Project Manager that provides analytical and regulatory support for both companies, and one Project Manager that provides analytical support on continuous improvement projects. This Director also has one SDG&E Project Manager reporting to him that also provides analytical and regulatory support for both companies.

**Forecast Explanations:**

**Labor - Base YR Rec**

Although this cost center has 5 years of history, the responsibilities and staffing within this cost center have not been consistent throughout those 5 years, therefore, the base year 2013 is used as the basis to forecast TY2016 without any incremental adjustments.

**Non-Labor - Base YR Rec**

Although this cost center has 5 years of history, the responsibilities and staffing within this cost center have not been consistent throughout those 5 years, therefore, the base year 2013 is used as the basis to forecast TY2016 without any incremental adjustments.

**NSE - Base YR Rec**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	431	415	413	397	400	400	400	400		
Non-Labor	30	21	26	29	23	23	23	23		
NSE	0	0	0	-6	0	0	0	0		
<b>Total</b>	<b>460</b>	<b>436</b>	<b>439</b>	<b>420</b>	<b>423</b>	<b>423</b>	<b>423</b>	<b>423</b>		
FTE	3.2	3.1	3.1	3.0	2.9	2.9	2.9	2.9		

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Cost Center: 2200-0342.000 - DIR PERF MGT & ORG

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	5	0	5	0.00	0	5	0	5	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	400	18	0	418	2.90	400	18	0	418	2.90
<b>Total Incurred</b>	<b>400</b>	<b>23</b>	<b>0</b>	<b>423</b>	<b>2.90</b>	<b>400</b>	<b>23</b>	<b>0</b>	<b>423</b>	<b>2.90</b>
<b>% Allocation</b>										
Retained	92.98%	92.98%				89.76%	89.76%			
SEU	7.02%	7.02%				10.24%	10.24%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	5	0	5	0.00	0	5	0	5	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	400	18	0	418	2.90	400	18	0	418	2.90
<b>Total Incurred</b>	<b>400</b>	<b>23</b>	<b>0</b>	<b>423</b>	<b>2.90</b>	<b>400</b>	<b>23</b>	<b>0</b>	<b>423</b>	<b>2.90</b>
<b>% Allocation</b>										
Retained	80.86%	80.86%				94.64%	94.64%			
SEU	19.14%	19.14%				5.36%	5.36%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

This cost center contains the Performance Management & Organizational Strategy Director, one Project Manager that provides analytical and regulatory support for both companies, and another Project Manager that provides analytical support on continuous improvement projects at SoCalGas.

**Cost Center Allocation Percentage for 2014**

Two employees in this cost center are expected to spend more time supporting SDG&E Customer Services projects in 2014 than in 2013.

**Cost Center Allocation Percentage for 2015**

Two employees in this cost center are expected to spend more time supporting SDG&E Customer Services projects in 2015 than in 2014.

**Cost Center Allocation Percentage for 2016**

Two employees in this cost center are expected to spend less time supporting SDG&E Customer Services projects in 2016 than in 2013-2015.

Note: Totals may include rounding differences.



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Cost Center: 2200-0342.000 - DIR PERF MGT & ORG

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	400	400	400	0	0	0	400	400	400
Non-Labor	Base YR Rec	23	23	23	0	0	0	23	23	23
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>423</b>	<b>423</b>	<b>423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>423</b>	<b>423</b>	<b>423</b>
FTE	Base YR Rec	2.9	2.9	2.9	0.0	0.0	0.0	2.9	2.9	2.9

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: A. Performance Mgmt. & Organizational Strategy  
Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
Cost Center: 2200-0342.000 - DIR PERF MGT & ORG

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	86	83	356	536	343
Non-Labor	7	3	72	71	23
NSE	0	0	0	0	0
<b>Total</b>	<b>93</b>	<b>86</b>	<b>428</b>	<b>607</b>	<b>366</b>
FTE	0.9	0.8	3.3	5.4	2.5
<b>Adjustments (Nominal \$) **</b>					
Labor	249	248	-17	-201	0
Non-Labor	21	17	-47	-43	0
NSE	0	0	0	-5	0
<b>Total</b>	<b>270</b>	<b>265</b>	<b>-64</b>	<b>-249</b>	<b>0</b>
FTE	1.8	1.8	-0.6	-2.8	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	336	332	339	335	343
Non-Labor	27	19	25	28	23
NSE	0	0	0	-5	0
<b>Total</b>	<b>363</b>	<b>351</b>	<b>364</b>	<b>358</b>	<b>366</b>
FTE	2.7	2.6	2.7	2.6	2.5
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	56	55	56	54	57
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>56</b>	<b>55</b>	<b>56</b>	<b>54</b>	<b>57</b>
FTE	0.5	0.5	0.5	0.4	0.4
<b>Escalation to 2013\$</b>					
Labor	39	28	18	9	0
Non-Labor	3	1	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>41</b>	<b>30</b>	<b>19</b>	<b>9</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	431	415	413	397	400
Non-Labor	30	21	26	29	23
NSE	0	0	0	-6	0
<b>Total</b>	<b>460</b>	<b>436</b>	<b>439</b>	<b>420</b>	<b>423</b>
FTE	3.2	3.1	3.2	3.0	2.9

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Cost Center: 2200-0342.000 - DIR PERF MGT & ORG

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	249	248	-17	-201	0
Non-Labor	21	17	-47	-43	0
NSE	0	0	0	-5	0
<b>Total</b>	<b>270</b>	<b>265</b>	<b>-64</b>	<b>-249</b>	<b>0</b>
FTE	1.8	1.8	-0.6	-2.8	0.0

**Detail of Adjustments to Recorded:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	3	0	0	0.0	CCTR Transf	From 2100-0006.000	CSCHRAMM2013 1030132022020
Performance Management & Organizational Strategy Director transferred to SCG CCTR 2200-0342 during January of 2011. Transfer historical dollars to SCG USS cost center 2200-0342 where the function resides.							
2009	82	10	0	0.5	CCTR Transf	From 2100-0006.000	CSCHRAMM2013 1030132117850
Performance Management & Organizational Strategy Director transferred to SCG CCTR 2200-0342 during January of 2011. Transfer historical dollars to SCG USS cost center 2200-0342 where the function resides.							
2009	82	10	0	0.5	CCTR Transf	From 2100-0006.000	CSCHRAMM2013 1030132324477
Performance Management & Organizational Strategy Director transferred to SCG CCTR 2200-0342 during January of 2011. Transfer historical dollars to SCG USS cost center 2200-0342 where the function resides.							
2009	82	0	0	0.8	CCTR Transf	From 2200-0413.000	KHART20131205 075439240
Transfer Project Manager from Perf Mgmt NSS 2HR003 to Perf Mgmt USS 2200-0342 to align personnel with current organization stucture.							
<b>2009 Total</b>	<b>249</b>	<b>21</b>	<b>0</b>	<b>1.8</b>			

2010	21	1	0	0.1	CCTR Transf	From 2100-0006.000	CSCHRAMM2013 1030132632230
Performance Management & Organizational Strategy Director transferred to SCG CCTR 2200-0342 during January of 2011. Transfer historical dollars to SCG USS cost center 2200-0342 where the function resides.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Cost Center: 2200-0342.000 - DIR PERF MGT & ORG

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010	146	15	0	0.9	CCTR Transf	From 2100-0006.000	CSCHRAMM2013 1030132818700
Performance Management & Organizational Strategy Director transferred to SCG CCTR 2200-0342 during January of 2011. Transfer historical dollars to SCG USS cost center 2200-0342 where the function resides.							

2010	81	0	0	0.8	CCTR Transf	From 2200-0413.000	KHART20131205 075534507
Transfer Project Manager from Perf Mgmt NSS 2HR003 to Perf Mgmt USS 2200-0342 to align personnel with current organization structure.							

<b>2010 Total</b>	<b>248</b>	<b>17</b>	<b>0</b>	<b>1.8</b>			
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2011	9	0	0	0.1	CCTR Transf	From 2100-0006.000	CSCHRAMM2013 1030133000520
Performance Management & Organizational Strategy Director transferred to SCG CCTR 2200-0342 during January of 2011. Transfer historical dollars to SCG USS cost center 2200-0342 where the function resides.							

2011	49	0	0	0.5	CCTR Transf	From 2200-0413.000	KHART20131205 075712440
Transfer Project Manager from Perf Mgmt NSS 2HR003 to Perf Mgmt USS 2200-0342 to align personnel with current organization structure.							

2011	-50	-12	0	-0.7	CCTR Transf	To 2200-2442.000	KHART20131205 080515827
Transfer Operations Research Analysts from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align personnel with current organization structure.							

2011	-25	-35	0	-0.5	CCTR Transf	To 2200-2201.000	KHART20131205 080635700
Transfer Operations Research Analyst from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align personnel with current organization structure.							

<b>2011 Total</b>	<b>-17</b>	<b>-47</b>	<b>0</b>	<b>-0.6</b>			
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2012	-56	0	-5	-0.9	CCTR Transf	To 2200-2201.000	KHART20131205 081955500
Transfer Operations Research Analyst from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align personnel with current organization structure.							

2012	-145	-12	0	-1.9	CCTR Transf	To 2200-2442.000	KHART20131205 082052840
Transfer Operations Research Analysts from Perf Mgmt USS 2200-0342 to Perf Mgmt NSS 2HR003 to align personnel with current organization structure.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: A. Performance Mgmt. & Organizational Strategy  
 Category-Sub: 1. Performance Mgmt. & Organizational Strategy  
 Cost Center: 2200-0342.000 - DIR PERF MGT & ORG

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2012	0	-31	0	0.0	CCTR Transf	To 2200-0413.000	KHART20131205 082201347

Transfer Lean Six Sigma Training costs from Perf Mgmt USS 2200-0342 to Perf Mgmt  
 NSS 2HR003 to align costs with current organization structure.

<b>2012 Total</b>	<b>-201</b>	<b>-43</b>	<b>-5</b>	<b>-2.8</b>			
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<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
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*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Diversity  
 Cost Center: 2200-2337.000

**Summary for Category: B. Diversity**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	398	398	398	398
Non-Labor	142	142	142	142
NSE	0	0	0	0
<b>Total</b>	<b>540</b>	<b>540</b>	<b>540</b>	<b>540</b>
FTE	4.1	4.1	4.1	4.1

**Cost Centers belonging to this Category:**

**2200-2337.000 HR DIVERSITY-SCG**

Labor	398	398	398	398
Non-Labor	142	142	142	142
NSE	0	0	0	0
<b>Total</b>	<b>540</b>	<b>540</b>	<b>540</b>	<b>540</b>
FTE	4.1	4.1	4.1	4.1

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2337.000 - HR DIVERSITY-SCG**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Diversity  
 Category-Sub: 1. Diversity  
 Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

**Activity Description:**

This cost center contains the Diversity Director and two Diversity Advisors who provide support and leadership for Diversity & Affirmative Action programs, policies and activities. The Diversity Department is responsible for developing and directing the company-wide strategic business objectives for managing workplace diversity. Its responsibilities include the development of federally-required affirmative action plans, EEO reports and VETs 100 reports.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor and Non-Labor expenses are appropriately forecasted as Base Yr Recorded. The FTE count includes the Diversity Director, two Diversity Advisors (3.5 FTE) and the time of employees (~0.6 FTE) who charged time spent on the Diversity Council to this cost center.

**Non-Labor - Base YR Rec**

See Labor

**NSE - Base YR Rec**

NA

**Summary of Results:**

		<b>In 2013\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	
Labor		0	121	455	344	398	398	398	398	
Non-Labor		0	12	137	187	142	142	142	142	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>133</b>	<b>592</b>	<b>530</b>	<b>539</b>	<b>539</b>	<b>539</b>	<b>539</b>	
FTE		0.0	1.0	4.4	3.0	4.1	4.1	4.1	4.1	

*Note: Totals may include rounding differences.*



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Diversity  
 Category-Sub: 1. Diversity  
 Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	398	141	0	539	4.12	398	141	0	539	4.12
<b>Total Incurred</b>	<b>398</b>	<b>141</b>	<b>0</b>	<b>539</b>	<b>4.12</b>	<b>398</b>	<b>141</b>	<b>0</b>	<b>539</b>	<b>4.12</b>
<b>% Allocation</b>										
Retained	72.62%	72.62%				84.22%	84.22%			
SEU	25.74%	25.74%				0.00%	0.00%			
CORP	1.04%	1.04%				15.78%	15.78%			
Unreg	0.60%	0.60%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	398	141	0	539	4.12	398	141	0	539	4.12
<b>Total Incurred</b>	<b>398</b>	<b>141</b>	<b>0</b>	<b>539</b>	<b>4.12</b>	<b>398</b>	<b>141</b>	<b>0</b>	<b>539</b>	<b>4.12</b>
<b>% Allocation</b>										
Retained	84.22%	84.22%				84.22%	84.22%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	15.78%	15.78%				15.78%	15.78%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Director and 2 employees in this cost center are expected to continue supporting Corporate and subsidiary affiliates.

**Cost Center Allocation Percentage for 2014**

Director and 2 employees in this cost center are expected to continue supporting Corporate and subsidiary affiliates.

**Cost Center Allocation Percentage for 2015**

Director and 2 employees in this cost center are expected to continue supporting Corporate and subsidiary affiliates.

**Cost Center Allocation Percentage for 2016**

Director and 2 employees in this cost center are expected to continue supporting Corporate and subsidiary affiliates.

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Diversity  
 Category-Sub: 1. Diversity  
 Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	398	398	398	0	0	0	398	398	398
Non-Labor	Base YR Rec	142	142	142	0	0	0	142	142	142
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>539</b>	<b>539</b>	<b>539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>539</b>	<b>539</b>	<b>539</b>
FTE	Base YR Rec	4.1	4.1	4.1	0.0	0.0	0.0	4.1	4.1	4.1

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: B. Diversity  
Category-Sub: 1. Diversity  
Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	96	374	290	341
Non-Labor	0	11	131	182	142
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>107</b>	<b>505</b>	<b>472</b>	<b>483</b>
FTE	0.0	0.8	3.7	2.6	3.5
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	96	374	290	341
Non-Labor	0	11	131	182	142
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>107</b>	<b>505</b>	<b>472</b>	<b>483</b>
FTE	0.0	0.8	3.7	2.6	3.5
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	17	62	46	57
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>17</b>	<b>62</b>	<b>46</b>	<b>57</b>
FTE	0.0	0.1	0.6	0.4	0.6
<b>Escalation to 2013\$</b>					
Labor	0	8	19	7	0
Non-Labor	0	1	6	4	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>9</b>	<b>25</b>	<b>12</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	121	455	344	398
Non-Labor	0	12	137	187	142
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>133</b>	<b>592</b>	<b>530</b>	<b>539</b>
FTE	0.0	0.9	4.3	3.0	4.1

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: B. Diversity  
 Category-Sub: 1. Diversity  
 Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

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

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. ECS System Reporting  
 Cost Center: 2200-2397.000

**Summary for Category: C. ECS System Reporting**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	265	265	265	265
Non-Labor	2	2	2	2
NSE	0	0	0	0
<b>Total</b>	<u>267</u>	<u>267</u>	<u>267</u>	<u>267</u>
FTE	2.8	2.8	2.8	2.8

**Cost Centers belonging to this Category:**

**2200-2397.000 ECS System Reporting**

Labor	265	265	265	265
Non-Labor	2	2	2	2
NSE	0	0	0	0
<b>Total</b>	<u>267</u>	<u>267</u>	<u>267</u>	<u>267</u>
FTE	2.8	2.8	2.8	2.8

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2397.000 - ECS System Reporting**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. ECS System Reporting  
 Category-Sub: 1. ECS System Reporting  
 Cost Center: 2200-2397.000 - ECS System Reporting

**Activity Description:**

ECS provides Claims System support for SCG-SDGE-Corp Entities in the area of Employee Care & Disability. Responsible for maintaining and developing the reporting Claims Management System for Administration of Workers' compensation and Disability Management.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor & Non-Labor appropriately based upon Base Yr. Recorded. Cost Center was new with reporting relationships returning to each utility but the allocation methodology remained consistent.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	107	278	265	265	265	265	
Non-Labor		0	0	2	10	2	2	2	2	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>109</b>	<b>288</b>	<b>267</b>	<b>267</b>	<b>267</b>	<b>267</b>	
FTE		0.0	0.0	1.2	3.0	2.8	2.8	2.8	2.8	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. ECS System Reporting  
 Category-Sub: 1. ECS System Reporting  
 Cost Center: 2200-2397.000 - ECS System Reporting

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	0	0	4	0.00	4	0	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	262	2	0	264	2.83	262	2	0	264	2.83
<b>Total Incurred</b>	<b>266</b>	<b>2</b>	<b>0</b>	<b>268</b>	<b>2.83</b>	<b>266</b>	<b>2</b>	<b>0</b>	<b>268</b>	<b>2.83</b>
<b>% Allocation</b>										
Retained	72.62%	72.62%				72.89%	72.89%			
SEU	25.74%	25.74%				25.83%	25.83%			
CORP	1.04%	1.04%				0.68%	0.68%			
Unreg	0.60%	0.60%				0.60%	0.60%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	0	0	4	0.00	4	0	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	262	2	0	264	2.83	262	2	0	264	2.83
<b>Total Incurred</b>	<b>266</b>	<b>2</b>	<b>0</b>	<b>268</b>	<b>2.83</b>	<b>266</b>	<b>2</b>	<b>0</b>	<b>268</b>	<b>2.83</b>
<b>% Allocation</b>										
Retained	72.89%	72.89%				72.89%	72.89%			
SEU	25.83%	25.83%				25.83%	25.83%			
CORP	0.68%	0.68%				0.68%	0.68%			
Unreg	0.60%	0.60%				0.60%	0.60%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Allocation % for each supported company determined by the number of cases recorded and managed by the system compared to total cases for all entities.

**Cost Center Allocation Percentage for 2014**

See 2013.

**Cost Center Allocation Percentage for 2015**

See 2013.

**Cost Center Allocation Percentage for 2016**

See 2013.

Note: Totals may include rounding differences.



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. ECS System Reporting  
 Category-Sub: 1. ECS System Reporting  
 Cost Center: 2200-2397.000 - ECS System Reporting

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	265	265	265	0	0	0	265	265	265
Non-Labor	Base YR Rec	2	2	2	0	0	0	2	2	2
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>267</b>	<b>267</b>	<b>267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267</b>	<b>267</b>	<b>267</b>
FTE	Base YR Rec	2.8	2.8	2.8	0.0	0.0	0.0	2.8	2.8	2.8

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: C. ECS System Reporting  
Category-Sub: 1. ECS System Reporting  
Cost Center: 2200-2397.000 - ECS System Reporting

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	88	234	227
Non-Labor	0	0	2	10	2
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>244</b>	<b>229</b>
FTE	0.0	0.0	1.0	2.5	2.4
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	88	234	227
Non-Labor	0	0	2	10	2
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>244</b>	<b>229</b>
FTE	0.0	0.0	1.0	2.5	2.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	15	38	38
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>38</b>	<b>38</b>
FTE	0.0	0.0	0.2	0.4	0.4
<b>Escalation to 2013\$</b>					
Labor	0	0	5	6	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	107	278	265
Non-Labor	0	0	2	10	2
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>109</b>	<b>288</b>	<b>267</b>
FTE	0.0	0.0	1.2	2.9	2.8

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: C. ECS System Reporting  
 Category-Sub: 1. ECS System Reporting  
 Cost Center: 2200-2397.000 - ECS System Reporting

**Summary of Adjustments to Recorded:**

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

**Detail of Adjustments to Recorded:**

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

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. ECS Operations  
 Cost Center: 2200-2398.000

**Summary for Category: D. ECS Operations**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	426	426	426	426
Non-Labor	89	89	89	89
NSE	0	0	0	0
<b>Total</b>	<u>515</u>	<u>515</u>	<u>515</u>	<u>515</u>
FTE	8.3	8.3	8.3	8.3

**Cost Centers belonging to this Category:**

**2200-2398.000 ECS OPERATIONS**

Labor	426	426	426	426
Non-Labor	89	89	89	89
NSE	0	0	0	0
<b>Total</b>	<u>515</u>	<u>515</u>	<u>515</u>	<u>515</u>
FTE	8.3	8.3	8.3	8.3

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2398.000 - ECS OPERATIONS**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. ECS Operations  
 Category-Sub: 1. ECS Operations  
 Cost Center: 2200-2398.000 - ECS OPERATIONS

**Activity Description:**

ECS provides support for SCG - SDGE - Corp Entities in the area of Employee Care & Disability. Responsible for administrative support for Case Management process for employees on Disability & Workers Compensation.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor & Non-Labor appropriately based upon Base Yr. Recorded. The cost center was new with the reporting relationship returning to each utility. The allocation amount was adjusted at that time.

**Non-Labor - Base YR Rec**

See Labor

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	195	416	426	426	426	426	
Non-Labor		0	0	35	120	89	89	89	89	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>230</b>	<b>535</b>	<b>515</b>	<b>515</b>	<b>515</b>	<b>515</b>	
FTE		0.0	0.0	3.9	8.2	8.3	8.3	8.3	8.3	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. ECS Operations  
 Category-Sub: 1. ECS Operations  
 Cost Center: 2200-2398.000 - ECS OPERATIONS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	0	0	4	0.00	4	0	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	422	89	0	511	8.32	422	89	0	511	8.32
<b>Total Incurred</b>	<b>426</b>	<b>89</b>	<b>0</b>	<b>515</b>	<b>8.32</b>	<b>426</b>	<b>89</b>	<b>0</b>	<b>515</b>	<b>8.32</b>
<b>% Allocation</b>										
Retained	89.96%	89.96%				89.96%	89.96%			
SEU	9.00%	9.00%				9.00%	9.00%			
CORP	1.04%	1.04%				1.04%	1.04%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	0	0	4	0.00	4	0	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	422	89	0	511	8.32	422	89	0	511	8.32
<b>Total Incurred</b>	<b>426</b>	<b>89</b>	<b>0</b>	<b>515</b>	<b>8.32</b>	<b>426</b>	<b>89</b>	<b>0</b>	<b>515</b>	<b>8.32</b>
<b>% Allocation</b>										
Retained	89.96%	89.96%				89.96%	89.96%			
SEU	9.00%	9.00%				9.00%	9.00%			
CORP	1.04%	1.04%				1.04%	1.04%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Evaluated the shared tasks and time devoted to SDG&E and Sempra.

**Cost Center Allocation Percentage for 2014**

See 2013.

**Cost Center Allocation Percentage for 2015**

See 2013.

**Cost Center Allocation Percentage for 2016**

See 2013.

Note: Totals may include rounding differences.

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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. ECS Operations  
 Category-Sub: 1. ECS Operations  
 Cost Center: 2200-2398.000 - ECS OPERATIONS

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	426	426	426	0	0	0	426	426	426
Non-Labor	Base YR Rec	89	89	89	0	0	0	89	89	89
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>515</b>	<b>515</b>	<b>515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>515</b>	<b>515</b>	<b>515</b>
FTE	Base YR Rec	8.3	8.3	8.3	0.0	0.0	0.0	8.3	8.3	8.3

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2015	70	7	0	77	1.0	1-Sided Adj
Employee Care Services Staffing - Claims Examiner						
2015	-70	-7	0	-77	-1.0	1-Sided Adj
Employee Care Services Staffing - Claims Examiner - should be NSS>						
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2016	190	19	0	209	3.0	1-Sided Adj
Employee Care Services Staffing - 2 Claims Examiners + 1 Claims Associate						
2016	-190	-19	0	-209	-3.0	1-Sided Adj
Employee Care Services Staffing - 2 Claims Examiners + 1 Claims Associate - Should be NSS						
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

Note: Totals may include rounding differences.



Southern California Gas Company  
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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano  
Category: D. ECS Operations  
Category-Sub: 1. ECS Operations  
Cost Center: 2200-2398.000 - ECS OPERATIONS

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	160	350	365
Non-Labor	0	0	33	117	89
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>193</b>	<b>468</b>	<b>454</b>
FTE	0.0	0.0	3.3	7.0	7.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	160	350	365
Non-Labor	0	0	33	117	89
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>193</b>	<b>468</b>	<b>454</b>
FTE	0.0	0.0	3.3	7.0	7.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	27	56	61
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>56</b>	<b>61</b>
FTE	0.0	0.0	0.6	1.2	1.2
<b>Escalation to 2013\$</b>					
Labor	0	0	8	9	0
Non-Labor	0	0	1	3	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>12</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	195	416	426
Non-Labor	0	0	35	120	89
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>535</b>	<b>515</b>
FTE	0.0	0.0	3.9	8.2	8.3

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: D. ECS Operations  
 Category-Sub: 1. ECS Operations  
 Cost Center: 2200-2398.000 - ECS OPERATIONS

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

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

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. ECS Regulations & Training  
 Cost Center: 2200-2399.000

**Summary for Category: E. ECS Regulations & Training**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	296	296	296	296
Non-Labor	8	8	8	8
NSE	0	0	0	0
<b>Total</b>	<b>304</b>	<b>304</b>	<b>304</b>	<b>304</b>
FTE	2.6	2.6	2.6	2.6

**Cost Centers belonging to this Category:**

**2200-2399.000 ECSRegulations/Training**

Labor	296	296	296	296
Non-Labor	8	8	8	8
NSE	0	0	0	0
<b>Total</b>	<b>304</b>	<b>304</b>	<b>304</b>	<b>304</b>
FTE	2.6	2.6	2.6	2.6

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2399.000 - ECSRegulations/Training**

Southern California Gas Company  
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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. ECS Regulations & Training  
 Category-Sub: 1. ECS Regulations & Training  
 Cost Center: 2200-2399.000 - ECSRegulations/Training

**Activity Description:**

ECS provides support for SCG-SDGE-Corp entities in area Employee Care & Disability. Responsible for auditing cases and developing training on disability and workers' compensation related issues. Oversight of claims system and shared service staff.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor & Non-Labor appropriately based upon Base YR Recorded. This cost center was new with the reporting relationship returning to each utility. The allocation amount was developed at that time.

**Non-Labor - Base YR Rec**

See Labor

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	122	283	296	296	296	296	
Non-Labor		0	0	4	14	8	8	8	8	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>127</b>	<b>297</b>	<b>304</b>	<b>304</b>	<b>304</b>	<b>304</b>	
FTE		0.0	0.0	1.1	2.5	2.6	2.6	2.6	2.6	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. ECS Regulations & Training  
 Category-Sub: 1. ECS Regulations & Training  
 Cost Center: 2200-2399.000 - ECSRegulations/Training

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	3	1	0	4	0.00	3	1	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	293	7	0	300	2.64	293	7	0	300	2.64
<b>Total Incurred</b>	<b>296</b>	<b>8</b>	<b>0</b>	<b>304</b>	<b>2.64</b>	<b>296</b>	<b>8</b>	<b>0</b>	<b>304</b>	<b>2.64</b>
<b>% Allocation</b>										
Retained	92.45%	92.45%				92.87%	92.87%			
SEU	5.00%	5.00%				5.00%	5.00%			
CORP	1.04%	1.04%				1.04%	1.04%			
Unreg	1.51%	1.51%				1.09%	1.09%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	3	1	0	4	0.00	3	1	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	293	7	0	300	2.64	293	7	0	300	2.64
<b>Total Incurred</b>	<b>296</b>	<b>8</b>	<b>0</b>	<b>304</b>	<b>2.64</b>	<b>296</b>	<b>8</b>	<b>0</b>	<b>304</b>	<b>2.64</b>
<b>% Allocation</b>										
Retained	92.87%	92.87%				92.87%	92.87%			
SEU	5.00%	5.00%				5.00%	5.00%			
CORP	1.04%	1.04%				1.04%	1.04%			
Unreg	1.09%	1.09%				1.09%	1.09%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Allocation % determined by number of shared and non-shared employees supervised and applied weighted factor to determine the % of shared service.

**Cost Center Allocation Percentage for 2014**

See 2013.

**Cost Center Allocation Percentage for 2015**

See 2013.

**Cost Center Allocation Percentage for 2016**

See 2013.

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. ECS Regulations & Training  
 Category-Sub: 1. ECS Regulations & Training  
 Cost Center: 2200-2399.000 - ECSRegulations/Training

**Forecast Summary:**

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	296	296	296	0	0	0	296	296	296
Non-Labor	Base YR Rec	8	8	8	0	0	0	8	8	8
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>304</b>	<b>304</b>	<b>304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>304</b>	<b>304</b>	<b>304</b>
FTE	Base YR Rec	2.6	2.6	2.6	0.0	0.0	0.0	2.6	2.6	2.6

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*

Southern California Gas Company  
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Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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Category: E. ECS Regulations & Training  
Category-Sub: 1. ECS Regulations & Training  
Cost Center: 2200-2399.000 - ECSRegulations/Training

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

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	100	238	254
Non-Labor	0	0	4	14	8
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>252</b>	<b>261</b>
FTE	0.0	0.0	1.0	2.1	2.3
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	100	238	254
Non-Labor	0	0	4	14	8
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>252</b>	<b>261</b>
FTE	0.0	0.0	1.0	2.1	2.3
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	17	38	42
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>38</b>	<b>42</b>
FTE	0.0	0.0	0.2	0.4	0.4
<b>Escalation to 2013\$</b>					
Labor	0	0	5	6	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	122	283	296
Non-Labor	0	0	4	14	8
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>127</b>	<b>297</b>	<b>304</b>
FTE	0.0	0.0	1.2	2.5	2.7

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

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

Note: Totals may include rounding differences.



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mark L. Serrano  
 Category: E. ECS Regulations & Training  
 Category-Sub: 1. ECS Regulations & Training  
 Cost Center: 2200-2399.000 - ECSRegulations/Training

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

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

*Note: Totals may include rounding differences.*

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mark L. Serrano

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

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2200-0048	000	VP HUMAN RESOURCES LVC SCG
2200-0239	000	CUST SVCS PROJ MGR
2200-0413	000	IE & CONTINUOUS IMPROVEMT
2200-0838	000	BUSINESS PARTNERS
2200-0839	000	HR STAFFING & OPERATIONS
2200-0840	000	HR ORG DEVELOPMENT-SCG
2200-0841	000	DIR LABOR RELATIONS NORTH
2200-0842	000	DIR LABOR RELATIONS -SCG
2200-2042	000	DISABILITY MANAGEMENT - SCG
2200-2101	000	SCG PRESIDENT & CEO
2200-2123	000	RELOCATION - SCG
2200-2157	000	SCG FIELD SAFETY
2200-2163	000	WELLNESS - SCG
2200-2165	000	VP HUMAN RESOURCES
2200-2201	000	CUSTOMER DATA ANALYTICS
2200-2207	000	DMS SCG-CSS
2200-2235	000	CHIEF OPERATING OFFICER
2200-2262	000	COO SCG - NSS
2200-2267	000	SAFETY PROGRAMS NORTH
2200-2270	000	DIR SFTY,WELNS, DISABILITY MGT
2200-2312	000	E&S TRAINING - SCG
2200-2333	000	HR EXECUTIVE DEVELOPMENT
2200-2373	000	HR PROJECTS & COMP - SCG
2200-2383	000	UTILITY SECURITY SERVICES
2200-2392	000	HR RSCH & ANLYS SCG
2200-2442	000	OPERATIONS RESEARCH
2200-2478	000	DIR HR SERVICES
2200-8959	000	WELFARE BEN-LT DISABILITY