

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas)
revenue requirement and base rates)
effective January 1, 2028 (U 904-G))

Application No.: A.26-06-014

Exhibit No.: (SCG-18-WP.1)

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

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



2028 General Rate Case - REVISED

INDEX OF WORKPAPERS

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Overall Summary For Exhibit No. SCG-18-WP.1

Area:	SAFETY & CULTURE
Witness:	Abigail M. Nishimoto

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	52,317	58,075	61,683	63,247	64,293	65,355	66,414
Shared Services	1,412	1,099	1,107	1,117	1,128	1,139	1,150
Total	53,729	59,174	62,790	64,364	65,421	66,494	67,564

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs							
Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. People & Culture	42,677	47,609	49,502	51,066	52,112	53,174	54,233
B. Safety	9,640	10,466	12,181	12,181	12,181	12,181	12,181
Total	52,317	58,075	61,683	63,247	64,293	65,355	66,414

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Workpaper: VARIOUS

Summary for Category: A. People & Culture

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	19,090	19,855	20,227	20,227	20,227	20,227	20,227
Non-Labor	1,975	3,134	3,160	3,199	3,209	3,218	3,232
NSE	21,611	24,619	26,114	27,639	28,675	29,728	30,773
Total	42,676	47,608	49,501	51,065	52,111	53,173	54,232
FTE	154.4	154.4	157.4	157.4	157.4	157.4	157.4

Workpapers belonging to this Category:

2HR001.000 SCG Director HR Services

Labor	8,035	8,357	8,343	8,343	8,343	8,343	8,343
Non-Labor	804	1,316	1,316	1,341	1,341	1,341	1,341
NSE	0	0	0	0	0	0	0
Total	8,839	9,673	9,659	9,684	9,684	9,684	9,684
FTE	70.9	70.9	70.9	70.9	70.9	70.9	70.9

Unit Measure:

Units	0	0	0	0	0	0	0
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2HR002.000 SCG Business Partners

Labor	2,245	2,335	2,331	2,331	2,331	2,331	2,331
Non-Labor	29	489	489	489	489	489	489
NSE	0	0	0	0	0	0	0
Total	2,274	2,824	2,820	2,820	2,820	2,820	2,820
FTE	18.3	18.3	18.3	18.3	18.3	18.3	18.3

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2HR010.000 Value Creation and Decision Analytics							
Labor	2,043	2,125	2,526	2,526	2,526	2,526	2,526
Non-Labor	234	234	249	249	249	249	249
NSE	0	0	0	0	0	0	0
Total	2,277	2,359	2,775	2,775	2,775	2,775	2,775
FTE	13.3	13.3	16.3	16.3	16.3	16.3	16.3
Unit Measure: FTEs							
Units	13	13	16	16	16	16	16
2HR003.000 SCG Director Labor Relations							
Labor	2,973	3,092	3,087	3,087	3,087	3,087	3,087
Non-Labor	631	487	498	512	522	531	545
NSE	0	0	0	0	0	0	0
Total	3,604	3,579	3,585	3,599	3,609	3,618	3,632
FTE	22.7	22.7	22.7	22.7	22.7	22.7	22.7
Unit Measure: Other							
Units	0	3,244	3,244	3,244	3,244	3,244	3,244
2HR004.000 SCG Director Org Effectiveness							
Labor	3,224	3,353	3,348	3,348	3,348	3,348	3,348
Non-Labor	210	495	495	495	495	495	495
NSE	0	0	0	0	0	0	0
Total	3,434	3,848	3,843	3,843	3,843	3,843	3,843
FTE	25.6	25.6	25.6	25.6	25.6	25.6	25.6
Unit Measure: Other							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2HR005.000 SCG Diversity Equity and Inclusion Director							
Labor	570	593	592	592	592	592	592
Non-Labor	67	113	113	113	113	113	113
NSE	0	0	0	0	0	0	0
Total	637	706	705	705	705	705	705
FTE	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Unit Measure: Other							
Units	0	0	0	0	0	0	0
2HR002.001 Long Term Disability							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	7,485	7,344	8,019	8,720	8,981	9,244	9,509
Total	7,485	7,344	8,019	8,720	8,981	9,244	9,509
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Other							
Units	0	0	0	0	0	0	0
2HR002.002 Workers Compensation							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	14,126	17,275	18,095	18,919	19,694	20,484	21,264
Total	14,126	17,275	18,095	18,919	19,694	20,484	21,264
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Other							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR001.000 - SCG Director HR Services

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Activity Description:

The Human Resources (HR) department is comprised of seven teams, including: Compensation, Ethics & Workplace Investigations, HR Business Partner, HR Operations and Compliance, Talent Acquisition, HRIS & ECS Systems, and Workforce Planning.

Forecast Explanations:

Labor - Base YR Rec

For labor expenses, a base-year forecast was applied. Staff levels will remain consistent with 2025 levels due to efficiency measures already implemented and the continued utilization of technological advancements that improve productivity. These strategies allow us to maintain operational effectiveness without increasing staffing levels, ensuring that labor costs remain stable while supporting the organization's ability to meet strategic objectives.

Non-Labor - Base YR Rec

For Non-Labor expenses, a four-year average (2021-2024) forecast was applied. This forecast methodology provides a more accurate and stable view of future costs by minimizing year-to-year variability and smoothing out anomalies. This approach is particularly important given that 2025 base-year costs were artificially low due to enterprise-wide austerity measures and budget constraints following the delayed 2024 GRC decision.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	10,290	9,998	8,959	8,997	8,035	8,357	8,343	8,343	8,343	8,343	8,343
Non-Labor	2,128	1,492	1,119	1,071	804	1,316	1,316	1,341	1,341	1,341	1,341
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	12,418	11,490	10,078	10,069	8,839	9,673	9,659	9,684	9,684	9,684	9,684
FTE	92.6	91.3	80.4	80.3	70.9	70.9	70.9	70.9	70.9	70.9	70.9
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	8,035	8,035	8,035	8,035	8,035	8,035	322	308	308	308	308	308	8,357	8,343	8,343	8,343	8,343	8,343
NLbr	804	804	804	804	804	804	512	512	537	537	537	537	1,316	1,316	1,341	1,341	1,341	1,341
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,839	8,839	8,839	8,839	8,839	8,839	834	820	845	845	845	845	9,673	9,659	9,684	9,684	9,684	9,684
FTE	70.9	70.9	70.9	70.9	70.9	70.9	0.0	0.0	0.0	0.0	0.0	0.0	70.9	70.9	70.9	70.9	70.9	70.9
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	512	0	512	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2026	322	0	0	322	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	322	512	0	834	0.0	0	
2027	0	512	0	512	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	308	0	0	308	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	308	512	0	820	0.0	0	
2028	0	512	0	512	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2028	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Incremental software cost of new leadership assessment tool used by the HR Research & Analysis team. Software is to be implemented in 2028 at a total cost of \$100,000.						
2028	308	0	0	308	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	308	537	0	845	0.0	0	
2029	0	512	0	512	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2029	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Incremental software cost of new leadership assessment tool used by the HR Research & Analysis team. Software is to be implemented in 2028 at a total cost of \$100,000.						
2029	308	0	0	308	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	308	537	0	845	0.0	0	
2030	0	512	0	512	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2030	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Incremental software cost of new leadership assessment tool used by the HR Research & Analysis team. Software is to be implemented in 2028 at a total cost of \$100,000.						
2030	308	0	0	308	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	308	537	0	845	0.0	0	
2031	0	512	0	512	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2031	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Incremental software cost of new leadership assessment tool used by the HR Research & Analysis team. Software is to be implemented in 2028 at a total cost of \$100,000.						
2031	308	0	0	308	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031 Total	308	537	0	845	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	7,848	7,968	7,524	7,423	6,829
Non-Labor	1,760	1,384	1,074	1,044	804
NSE	0	0	0	0	0
Total	9,609	9,353	8,598	8,467	7,632
FTE	78.9	78.2	69.8	68.4	59.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-322	-334	-365	7	0
Non-Labor	0	-2	-9	-1	0
NSE	0	0	0	0	0
Total	-322	-336	-374	5	0
FTE	-1.0	-1.0	-1.0	0.1	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	7,526	7,635	7,159	7,429	6,829
Non-Labor	1,760	1,382	1,065	1,042	804
NSE	0	0	0	0	0
Total	9,286	9,017	8,224	8,472	7,633
FTE	77.9	77.2	68.8	68.4	59.6
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	1,328	1,289	1,137	1,192	1,207

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,328	1,289	1,137	1,192	1,207
FTE	14.7	14.1	11.6	11.9	11.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,435	1,075	664	375	0
Non-Labor	368	109	53	29	0
NSE	0	0	0	0	0
Total	1,803	1,184	717	404	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	10,290	9,998	8,959	8,997	8,035
Non-Labor	2,128	1,492	1,119	1,071	804
NSE	0	0	0	0	0
Total	12,418	11,490	10,078	10,069	8,839
FTE	92.6	91.3	80.4	80.3	70.9
Units	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-322	-334	-365	7	0
Non-Labor	0	-2	-9	-1	0.335
NSE	0	0	0	0	0
Total	-322	-336	-374	5	0.335
FTE	-1.0	-1.0	-1.0	0.1	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-322	0	0	-1.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2021 Total	-322	0	0	-1.0	0	
2022	-334	-2	0	-1.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022 Total	-334	-2	0	-1.0	0	
2023	-365	-9	0	-1.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2023 Total	-365	-9	0	-1.0	0	
2024	7	0	0	0.1	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2024	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2024 Total	7	-1	0	0.1	0	
2025	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR001.000 - SCG Director HR Services
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR002.000 - SCG Business Partners

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Activity Description:

The HR Business Partner team serves as the primary point of contact on strategic human resources issues for utility leadership for non-represented employee. The HR Business Partner team provides coaching and guidance on complex human resource issues including employee relations, reorganizations, workforce planning, career development, talent and succession planning, employee recognition, interpretation on company policies as well as compliance guidance with state and federal laws.

Forecast Explanations:

Labor - Base YR Rec

For labor expenses, a base-year forecast will be applied. Staff levels will remain consistent with 2025 levels due to efficiency measures already implemented and the continued utilization of technological advancements that improve productivity.

Non-Labor - Base YR Rec

For non-labor expenses, a four-year average (2021-2024) forecast will be applied. This forecast methodology provides a more accurate and stable view of future costs by minimizing year-to-year variability and smoothing out anomalies. This approach is particularly important given that 2025 base-year costs were artificially low due to enterprise-wide austerity measures and budget constraints following the delayed 2024 GRC decision.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,221	1,672	1,776	1,949	2,245	2,335	2,331	2,331	2,331	2,331	2,331
Non-Labor	555	757	307	-36	29	489	489	489	489	489	489
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,776	2,430	2,084	1,913	2,274	2,824	2,820	2,820	2,820	2,820	2,820
FTE	9.5	13.6	14.0	15.7	18.3	18.3	18.3	18.3	18.3	18.3	18.3
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,245	2,245	2,245	2,245	2,245	2,245	90	86	86	86	86	86	2,335	2,331	2,331	2,331	2,331	2,331
NLbr	29	29	29	29	29	29	460	460	460	460	460	460	489	489	489	489	489	489
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,274	2,274	2,274	2,274	2,274	2,274	550	546	546	546	546	546	2,824	2,820	2,820	2,820	2,820	2,820
FTE	18.3	18.3	18.3	18.3	18.3	18.3	0.0	0.0	0.0	0.0	0.0	0.0	18.3	18.3	18.3	18.3	18.3	18.3
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	460	0	460	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2026	90	0	0	90	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	90	460	0	550	0.0	0	
2027	0	460	0	460	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	86	0	0	86	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	86	460	0	546	0.0	0	
2028	0	460	0	460	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2028	86	0	0	86	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	86	460	0	546	0.0	0	
2029	0	460	0	460	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2029	86	0	0	86	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	86	460	0	546	0.0	0	
2030	0	460	0	460	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	86	0	0	86	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	86	460	0	546	0.0	0	
2031	0	460	0	460	0.0	0	1-Sided Adj
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2031	86	0	0	86	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	86	460	0	546	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	893	1,277	1,419	1,609	1,908
Non-Labor	513	841	292	310	29
NSE	0	0	0	0	0
Total	1,406	2,118	1,712	1,920	1,937
FTE	8.0	11.5	12.0	13.4	15.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-54	-139	0	-345	0
NSE	0	0	0	0	0
Total	-54	-139	0	-345	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	893	1,277	1,419	1,609	1,908
Non-Labor	459	702	292	-35	29
NSE	0	0	0	0	0
Total	1,352	1,979	1,712	1,574	1,937
FTE	8.0	11.5	12.0	13.4	15.4
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	158	216	225	258	337

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	158	216	225	258	337
FTE	1.5	2.1	2.0	2.3	2.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	170	180	132	81	0
Non-Labor	96	56	15	-1	0
NSE	0	0	0	0	0
Total	266	235	146	80	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,221	1,672	1,776	1,949	2,245
Non-Labor	555	757	307	-36	29
NSE	0	0	0	0	0
Total	1,776	2,430	2,084	1,913	2,274
FTE	9.5	13.6	14.0	15.7	18.3
Units	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-54	-139	0	-345	0
NSE	0	0	0	0	0
Total	-54	-139	0	-345	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-54	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2021 Total	0	-54	0	0.0	0	
2022	0	-139	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 1. Human Resources
Workpaper: 2HR002.000 - SCG Business Partners
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022 Total	0	-139	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024	0	-345	0	0.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E -4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2024 Total	0	-345	0	0.0	0	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR010.000 - Value Creation and Decision Analytics

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

Activity Description:

The Value Creation & Decision Analytics (VCDA) group comprises Data Science, Continuous Improvement, the Transformation Office, and Business Performance & Visualization. These teams work together to leverage data and technology to identify key performance indicators and risk factors across multiple data sources, strengthening the effectiveness and efficiency of safety-related programs and operational initiatives throughout the company. As a continuous improvement function, VCDA contributes to SoCalGas's Safety Management System (SMS) by advancing data-driven practices that support learning, performance insights, and risk reduction.

The workgroup is led by the Value Creation & Decision Analytics Director, who is responsible for overseeing safety data initiatives, developing and enhancing data strategies and procedures, and identifying data-driven opportunities that create value. The Director provides leadership to Data Scientists, Business Intelligence Specialists, Data Analysts, Project and Program Managers, and a Digital Developer who collectively support data integrity, analytics, and record-keeping functions across the organization.

To meet growing analytical demands and support emerging risk-focused workstreams, the forecast includes incremental funding for three additional data scientists specializing in telematics analytics, advanced analytics, and workforce optimization. These roles are needed to expand analytical capacity, improve risk visibility, and enhance data-informed decision-making across the company, while also strengthening continuous improvement activities that contribute to the SMS.

Forecast Explanations:

Labor - Base YR Rec

The Base Year method is the appropriate forecasting approach for this labor cost category because it most accurately reflects the workgroup's current structure and historical spending patterns. Incremental adjustments are needed to support the planned expansion of our data science capabilities, which are essential for advancing analytics, improving safety insights, and supporting the growth of SMS-related activities. An average or linear trend would not capture the step-change required to add these specialized resources or the anticipated increase in the scope and complexity of the work performed by this team.

Non-Labor - Base YR Rec

The Base Year method is the appropriate forecasting approach for this non-labor cost category because it most accurately reflects the workgroup's current structure and historical spending patterns. Incremental adjustments are needed to support the planned expansion of our data science capabilities, which are essential for advancing analytics, improving safety insights, and supporting the growth of SMS-related activities.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

An average or linear trend would not capture the step-change required to add these specialized resources or the anticipated increase in the scope and complexity of the work performed by this team.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,226	1,797	1,806	2,157	2,043	2,125	2,526	2,526	2,526	2,526	2,526
Non-Labor	11	24	36	230	234	234	249	249	249	249	249
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,237	1,821	1,842	2,388	2,276	2,359	2,775	2,775	2,775	2,775	2,775
FTE	9.5	12.9	12.3	13.9	13.3	13.3	16.3	16.3	16.3	16.3	16.3
Units	9	13	12	14	13	13	16	16	16	16	16

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,043	2,043	2,043	2,043	2,043	2,043	82	483	483	483	483	483	2,125	2,526	2,526	2,526	2,526	2,526
NLbr	234	234	234	234	234	234	0	15	15	15	15	15	234	249	249	249	249	249
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,277	2,277	2,277	2,277	2,277	2,277	82	498	498	498	498	498	2,359	2,775	2,775	2,775	2,775	2,775
FTE	13.3	13.3	13.3	13.3	13.3	13.3	0.0	3.0	3.0	3.0	3.0	3.0	13.3	16.3	16.3	16.3	16.3	16.3
Units	13	13	13	13	13	13	0	3	3	3	3	3	13	16	16	16	16	16

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	82	0	0	82	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	82	0	0	82	0.0	0	
2027	390	15	0	405	3.0	3	1-Sided Adj
Explanation:	Incremental Data Scientist to support Telematics 2.0 Calculation: Labor cost for Data Scientist: 3.0 FTE x \$130k = \$390k Non-labor cost for employee expenses: 3.0 FTE x \$5k = \$15k						
2027	93	0	0	93	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	483	15	0	498	3.0	3	
2028	390	15	0	405	3.0	3	1-Sided Adj
Explanation: Incremental Data Scientist to support Telematics 2.0 Calculation: Labor cost for Data Scientist: 3.0 FTE x \$130k = \$390k Non-labor cost for employee expenses: 3.0 FTE x \$5k = \$15k							
2028	93	0	0	93	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	483	15	0	498	3.0	3	
2029	390	15	0	405	3.0	3	1-Sided Adj
Explanation: Incremental Data Scientist to support Telematics 2.0 Calculation: Labor cost for Data Scientist: 3.0 FTE x \$130k = \$390k Non-labor cost for employee expenses: 3.0 FTE x \$5k = \$15k							
2029	93	0	0	93	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	483	15	0	498	3.0	3	
2030	390	15	0	405	3.0	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Incremental Data Scientist to support Telematics 2.0		Calculation: Labor cost for Data Scientist: 3.0 FTE x \$130k = \$390k				
	Non-labor cost for employee expenses: 3.0 FTE x \$5k = \$15k						
2030	93	0	0	93	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	483	15	0	498	3.0	3	
2031	390	15	0	405	3.0	3	1-Sided Adj
Explanation:	Incremental Data Scientist to support Telematics 2.0		Calculation: Labor cost for Data Scientist: 3.0 FTE x \$130k = \$390k				
	Non-labor cost for employee expenses: 3.0 FTE x \$5k = \$15k						
2031	93	0	0	93	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	483	15	0	498	3.0	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	897	1,372	1,443	1,781	1,736
Non-Labor	9	22	34	224	234
NSE	0	0	0	0	0
Total	906	1,394	1,477	2,006	1,970
FTE	7.9	10.9	10.5	11.8	11.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	9	13	12	14	13
Recorded-Adjusted (Nominal \$)					
Labor	897	1,372	1,443	1,781	1,736
Non-Labor	9	22	34	224	234
NSE	0	0	0	0	0
Total	906	1,394	1,477	2,006	1,970
FTE	8.0	10.9	10.5	11.8	11.2
Units	9	13	12	14	13
Vacation & Sick (Nominal \$)					
Labor	158	232	229	286	307

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	158	232	229	286	307
FTE	1.5	2.0	1.8	2.1	2.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	171	193	134	90	0
Non-Labor	2	2	2	6	0
NSE	0	0	0	0	0
Total	173	195	136	96	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,226	1,797	1,806	2,157	2,043
Non-Labor	11	24	36	230	234
NSE	0	0	0	0	0
Total	1,237	1,821	1,842	2,388	2,276
FTE	9.5	12.9	12.3	13.9	13.3
Units	9	13	12	14	13

* 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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	9	13	12	14	13

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	9	1-Sided Adj
Explanation: Adding unit of measure.						
2021 Total	0	0	0	0.0	9	
2022	0	0	0	0.0	13	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	0	0	0	0.0	13	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 2. Value Creation and Decision Analytics
Workpaper: 2HR010.000 - Value Creation and Decision Analytics
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	12	1-Sided Adj
Explanation: Adding unit of measure.						
2023 Total	0	0	0	0.0	12	
2024	0	0	0	0.0	14	1-Sided Adj
Explanation: Adding unit of measure.						
2024 Total	0	0	0	0.0	14	
2025	0	0	0	0.0	13	1-Sided Adj
Explanation: Adding unit of measure.						
2025 Total	0	0	0	0.0	13	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR003.000 - SCG Director Labor Relations

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Activity Description:

Employee Care Services (ECS): Is responsible for managing and administering Workers' Compensation programs , short- and long-term disability, leaves of absence, and return to work programs, including statutory leaves of absence under the federal Family Medical Leave Act (FMLA), the California Family Rights Act (CFRA), California's Pregnancy Disability Leave (PDL) law , as well as temporary modified duty placements, and reasonable accommodations under the Americans with Disabilities Act (ADA), and the California Fair Employment and Housing Act (FEHA).
 Labor Relations: Is responsible for developing and implementing SoCalGas's labor strategy , maintaining positive union relations, negotiating all union contracts, including the Collective Bargaining Agreement (CBA), administering all union contracts, and resolving all union employee disputes, including grievances, mediations, arbitrations, and National Labor Relations Board (NLRB) actions.
 Wellness: Is responsible for all employee wellness services, including the Employee Assistance Program (EAP), overall health and well-being for employees and their families, and administering our drug and alcohol testing and compliance programs.

Forecast Explanations:

Labor - Base YR Rec

For labor expenses, a base-year forecast will be applied. Staff levels will remain consistent with 2025 levels due to efficiency measures already implemented and the continued utilization of technological advancements that improve productivity. These strategies allow us to maintain operational effectiveness without increasing staffing levels , ensuring that labor costs remain stable while supporting the organization's ability to meet strategic objectives.

Non-Labor - Base YR Rec

For non-labor expenses, a four-year average (2021-2024) forecast will be applied. This four-year average methodology provides a more accurate and stable view of future costs by minimizing year-to-year variability and smoothing out anomalies.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,995	3,093	2,920	3,075	2,973	3,092	3,087	3,087	3,087	3,087	3,087
Non-Labor	568	479	422	609	631	487	498	512	522	531	545
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,562	3,572	3,343	3,685	3,604	3,579	3,585	3,599	3,609	3,618	3,632
FTE	21.9	22.7	22.5	23.5	22.7	22.7	22.7	22.7	22.7	22.7	22.7
Units	0	0	0	0	0	3,244	3,244	3,244	3,244	3,244	3,244

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,973	2,973	2,973	2,973	2,973	2,973	119	114	114	114	114	114	3,092	3,087	3,087	3,087	3,087	3,087
NLbr	631	631	631	631	631	631	-144	-133	-119	-109	-100	-86	487	498	512	522	531	545
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,604	3,604	3,604	3,604	3,604	3,604	-25	-19	-5	5	14	28	3,579	3,585	3,599	3,609	3,618	3,632
FTE	22.7	22.7	22.7	22.7	22.7	22.7	0.0	0.0	0.0	0.0	0.0	0.0	22.7	22.7	22.7	22.7	22.7	22.7
Units	0	0	0	0	0	0	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	-154	0	-154	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2026	0	10	0	10	0.0	3,244	1-Sided Adj
Explanation:	Incremental cost for drug testing program based on contractual agreement with service provider. Unit represents number of tests annually.						
2026	119	0	0	119	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	119	-144	0	-25	0.0	3,244	
2027	0	-154	0	-154	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2027	0	21	0	21	0.0	3,244	1-Sided Adj
Explanation:	Incremental cost for drug testing program based on contractual agreement with service provider. Unit represents number of tests annually.						
2027	114	0	0	114	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	114	-133	0	-19	0.0	3,244	
2028	0	-154	0	-154	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2028	0	35	0	35	0.0	3,244	1-Sided Adj
Explanation:	Incremental cost for drug testing program based on contractual agreement with service provider. Unit represents number of tests annually.						
2028	114	0	0	114	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	114	-119	0	-5	0.0	3,244	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	0	-154	0	-154	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2029	0	45	0	45	0.0	3,244	1-Sided Adj
Explanation:	Incremental cost for drug testing program based on contractual agreement with service provider. Unit represents number of tests annually.						
2029	114	0	0	114	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	114	-109	0	5	0.0	3,244	
2030	0	-154	0	-154	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2030	0	54	0	54	0.0	3,244	1-Sided Adj
Explanation:	Incremental cost for drug testing program based on contractual agreement with service provider. Unit represents number of tests annually.						
2030	114	0	0	114	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	114	-100	0	14	0.0	3,244	
2031	0	-154	0	-154	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2031	0	68	0	68	0.0	3,244	1-Sided Adj
Explanation: Incremental cost for drug testing program based on contractual agreement with service provider. Unit represents number of tests annually.							
2031	114	0	0	114	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	114	-86	0	28	0.0	3,244	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,190	2,362	2,333	2,540	2,523
Non-Labor	470	444	402	593	631
NSE	0	0	0	0	0
Total	2,660	2,805	2,736	3,132	3,153
FTE	18.4	19.2	19.2	20.0	19.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	4
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	4
FTE	0.0	0.0	0.0	0.0	0.1
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	2,190	2,362	2,333	2,540	2,527
Non-Labor	470	444	402	593	631
NSE	0	0	0	0	0
Total	2,660	2,805	2,736	3,132	3,157
FTE	18.4	19.2	19.2	20.0	19.1
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	387	399	371	408	446

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	387	399	371	408	446
FTE	3.5	3.5	3.3	3.5	3.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	418	332	216	128	0
Non-Labor	98	35	20	17	0
NSE	0	0	0	0	0
Total	516	368	237	145	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,995	3,093	2,920	3,075	2,973
Non-Labor	568	479	422	609	631
NSE	0	0	0	0	0
Total	3,562	3,572	3,343	3,685	3,604
FTE	21.9	22.7	22.5	23.5	22.7
Units	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	4
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	4
FTE	0.0	0.0	0.0	0.0	0.1
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	
2025	4	0	0	0.1	0	CCTR Transf From 2200-0005.000

Explanation: 2-sided adjustment to transfer costs to correct cost center in 2200-AGHR. Workpaper 2HR003.000; CC 2200-2163.000.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 3. Employee Care Services, Labor Relation & Wellness
Workpaper: 2HR003.000 - SCG Director Labor Relations
Unit Measure: Other

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	4	0	0	0.1	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR004.000 - SCG Director Org Effectiveness

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 4. Organizational Effectiveness
Workpaper: 2HR004.000 - SCG Director Org Effectiveness
Unit Measure: Other

Activity Description:

OE/DEI consists of five departments providing services to SoCalGas: (1) Organizational Development (2) HR Research and Analysis, (3) Learning & Development, (4) Enterprise Change Management, and (5), Diversity, Equity, and Inclusion.

Organizational Development - Organizational Development (OD) administers programs designed to enhance organizational performance through team interventions and culture change.

HR Research & Analysis- The HR Research and Analysis (HARRA) team is responsible for establishing and validating the appropriateness of criteria used to assess employee qualifications for jobs within SoCalGas.

Learning & Development- The Learning and Development (L&D) team is comprised of the Employee Development (ED) team and the Design & Creative Services (D&CS) team. ED develops, implements, and manages programs designed to enhance organizational performance through individual skill development. D&CS designs, develops, and evaluates classroom, on-line, and just-in-time training for job skill acquisition and development for individual contributors, supervisors, and leadership.

Enterprise Change Management- The Enterprise Change Management team has two areas of responsibility: (1) Change Management Enablement- Empower employees across the enterprise with training, tools, and consultative support as they support teams going through change impacts.

Diversity, Equity & Inclusion- The Diversity, Equity & Inclusion (DEI) department is responsible for developing and directing the Company-wide strategic objectives, plans, policies, and programs that strengthen inclusion in the workplace.

Forecast Explanations:

Labor - Base YR Rec

For labor expenses, a base-year forecast will be applied. Staff levels will remain consistent with 2025 levels due to efficiency measures already implemented and the continued utilization of technological advancements that improve productivity.

Non-Labor - Base YR Rec

For the non-labor expenses, a four-year forecast (2021-2024) will be applied. This forecast methodology provides a more accurate and stable view of future costs by minimizing year-to-year variability and smoothing out anomalies.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 4. Organizational Effectiveness
Workpaper: 2HR004.000 - SCG Director Org Effectiveness
Unit Measure: Other

N/A

Units - Base YR Rec

FTEs

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,842	3,300	3,616	3,071	3,224	3,353	3,348	3,348	3,348	3,348	3,348
Non-Labor	721	272	797	382	210	495	495	495	495	495	495
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,564	3,572	4,413	3,453	3,434	3,848	3,843	3,843	3,843	3,843	3,843
FTE	29.7	25.9	29.1	24.2	25.6	25.6	25.6	25.6	25.6	25.6	25.6
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 4. Organizational Effectiveness
Workpaper: 2HR004.000 - SCG Director Org Effectiveness
Unit Measure: Other

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,224	3,224	3,224	3,224	3,224	3,224	129	124	124	124	124	124	3,353	3,348	3,348	3,348	3,348	3,348
NLbr	210	210	210	210	210	210	285	285	285	285	285	285	495	495	495	495	495	495
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,434	3,434	3,434	3,434	3,434	3,434	414	409	409	409	409	409	3,848	3,843	3,843	3,843	3,843	3,843
FTE	25.6	25.6	25.6	25.6	25.6	25.6	0.0	0.0	0.0	0.0	0.0	0.0	25.6	25.6	25.6	25.6	25.6	25.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	129	0	0	129	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	0	285	0	285	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2026 Total	129	285	0	414	0.0	0	
2027	124	0	0	124	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 4. Organizational Effectiveness
Workpaper: 2HR004.000 - SCG Director Org Effectiveness
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027	0	285	0	285	0.0	0	1-Sided Adj
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2027 Total	124	285	0	409	0.0	0	
2028	124	0	0	124	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028	0	285	0	285	0.0	0	1-Sided Adj
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2028 Total	124	285	0	409	0.0	0	
2029	124	0	0	124	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029	0	285	0	285	0.0	0	1-Sided Adj
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2029 Total	124	285	0	409	0.0	0	
2030	124	0	0	124	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 4. Organizational Effectiveness
Workpaper: 2HR004.000 - SCG Director Org Effectiveness
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030	0	285	0	285	0.0	0	1-Sided Adj
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2030 Total	124	285	0	409	0.0	0	
2031	124	0	0	124	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031	0	285	0	285	0.0	0	1-Sided Adj
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2031 Total	124	285	0	409	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 4. Organizational Effectiveness
Workpaper: 2HR004.000 - SCG Director Org Effectiveness
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,810	2,520	2,889	2,536	2,740
Non-Labor	597	252	759	371	210
NSE	0	0	0	0	0
Total	3,407	2,772	3,648	2,908	2,950
FTE	25.1	22.0	24.9	20.6	21.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	2,810	2,520	2,889	2,536	2,740
Non-Labor	597	252	759	371	210
NSE	0	0	0	0	0
Total	3,407	2,772	3,648	2,908	2,950
FTE	25.0	21.9	24.9	20.6	21.5
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	496	425	459	407	484

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 4. Organizational Effectiveness
Workpaper: 2HR004.000 - SCG Director Org Effectiveness
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	496	425	459	407	484
FTE	4.7	4.0	4.2	3.6	4.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	536	355	268	128	0
Non-Labor	125	20	38	10	0
NSE	0	0	0	0	0
Total	661	375	306	138	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	3,842	3,300	3,616	3,071	3,224
Non-Labor	721	272	797	382	210
NSE	0	0	0	0	0
Total	4,564	3,572	4,413	3,453	3,434
FTE	29.7	25.9	29.1	24.2	25.6
Units	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 4. Organizational Effectiveness
Workpaper: 2HR004.000 - SCG Director Org Effectiveness
Unit Measure: Other

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	0	0	0	0	0	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR005.000 - SCG Diversity Equity and Inclusion Director

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Activity Description:

The Diversity, Equity & Inclusion (DEI) department is responsible for developing and directing the Company-wide strategic objectives, plans, policies, and programs that strengthen inclusion in the workplace.

Forecast Explanations:

Labor - Base YR Rec

For labor expenses, a base-year forecast will be applied. Staff levels will remain consistent with 2025 levels due to efficiency measures already implemented and the continued utilization of technological advancements that improve productivity.

Non-Labor - Base YR Rec

For non-labor expenses, a four-year forecast (2021-2024) will be applied. This forecast methodology provides a more accurate and stable view of future costs by minimizing year-to-year variability and smoothing out anomalies.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	593	596	615	627	570	593	592	592	592	592	592
Non-Labor	155	151	101	93	67	113	113	113	113	113	113
NSE	0	0	0	4	0	0	0	0	0	0	0
Total	748	747	715	724	637	706	705	705	705	705	705
FTE	4.3	4.1	4.1	4.1	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	570	570	570	570	570	570	23	22	22	22	22	22	593	592	592	592	592	592
NLbr	67	67	67	67	67	67	46	46	46	46	46	46	113	113	113	113	113	113
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	637	637	637	637	637	637	69	68	68	68	68	68	706	705	705	705	705	705
FTE	3.6	3.6	3.6	3.6	3.6	3.6	0.0	0.0	0.0	0.0	0.0	0.0	3.6	3.6	3.6	3.6	3.6	3.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	23	0	0	23	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	0	46	0	46	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2026 Total	23	46	0	69	0.0	0	
2027	22	0	0	22	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	0	46	0	46	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2027 Total	22	46	0	68	0.0	0	
2028	22	0	0	22	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	0	46	0	46	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2028 Total	22	46	0	68	0.0	0	
2029	22	0	0	22	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029	0	46	0	46	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2029 Total	22	46	0	68	0.0	0	
2030	22	0	0	22	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030	0	46	0	46	0.0	0	1-Sided Adj
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2030 Total	22	46	0	68	0.0	0	
2031	22	0	0	22	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031	0	46	0	46	0.0	0	1-Sided Adj
Explanation: Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.							
2031 Total	22	46	0	68	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	433	455	491	518	484
Non-Labor	128	140	95	89	67
NSE	0	0	0	0	0
Total	562	594	586	607	552
FTE	3.6	3.5	3.5	3.5	3.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	1	1	2	0
NSE	0	0	0	4	0
Total	0	1	1	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	433	455	491	518	484
Non-Labor	128	140	96	91	67
NSE	0	0	0	4	0
Total	562	595	587	612	552
FTE	3.6	3.5	3.5	3.5	3.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	76	77	78	83	86

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	76	77	78	83	86
FTE	0.7	0.6	0.6	0.6	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	83	64	46	26	0
Non-Labor	27	11	5	3	0
NSE	0	0	0	0	0
Total	109	75	50	29	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	593	596	615	627	570
Non-Labor	155	151	101	93	67
NSE	0	0	0	4	0
Total	748	747	715	724	637
FTE	4.3	4.1	4.1	4.1	3.6
Units	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0.528	1	2	0
NSE	0	0	0	4	0
Total	0	0.528	1	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022	0	1	0	0.0	0	CCTR Transf From 2200-2155.000
2022 Total	0	1	0	0.0	0	
2023	0	0	0	0.0	0	CCTR Transf From 2200-2121.000

Explanation: Transfer of costs from cost center 2200-2155 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.

Explanation: Transfer of costs from cost center 2200-2121 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 5. Diversity, Equity & Inclusion
Workpaper: 2HR005.000 - SCG Diversity Equity and Inclusion Director
Unit Measure: Other

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	1	0	0.0	0	CCTR Transf From 2200-2155.000
Explanation: Transfer of costs from cost center 2200-2155 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.						
2023 Total	0	1	0	0.0	0	
2024	0	0	4	0.0	0	CCTR Transf From 2200-0005.003
Explanation: Adjustment to transfer costs related to Quest charges for drug testing program to correct workpaper group 2HR005.000.						
2024	0	0	0	0.0	0	CCTR Transf From 2200-2121.000
Explanation: Transfer of costs from cost center 2200-2121 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.						
2024	0	0	0	0.0	0	CCTR Transf From 2200-2528.000
Explanation: Transfer of costs from cost center 2200-2528 to People & Culture (workpaper 2HR005.000) where the charges will be forecasted.						
2024	0	1	0	0.0	0	CCTR Transf From 2200-2576.000
Explanation: Transfer non-labor costs related to ERG activities from CC 2200-2576 in WP 2FC003 to CC 2200-2337 in WP 2HR005.						
2024 Total	0	2	4	0.0	0	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR002.001 - Long Term Disability

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 6. Long Term Disability
Workpaper: 2HR002.001 - Long Term Disability
Unit Measure: Other

Activity Description:

The Company's Long-Term Disability (LTD) Plan allows eligible employees to receive income replacement benefits when they are unable to work due to a qualifying serious medical condition. The Company actively manages LTD claims to ensure that employees remain eligible for benefits and return to work as soon as possible, with or without reasonable accommodations.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

The LTD costs are forecast using base year recorded and escalated for estimated changes in labor costs . This method is most appropriate because the costs are based on estimated labor escalation costs, which cannot be forecast using any of the other methods.

Units - Zero-Based

N/A

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. Long Term Disability
Workpaper: 2HR002.001 - Long Term Disability
Unit Measure: Other

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0	0	0
NSE	6,891	9,062	8,752	8,283	7,485	7,344	8,019	8,720	8,981	9,244	9,509
Total	6,891	9,062	8,752	8,283	7,485	7,344	8,019	8,720	8,981	9,244	9,509
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. Long Term Disability
Workpaper: 2HR002.001 - Long Term Disability
Unit Measure: Other

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	7,344	8,019	8,720	8,981	9,244	9,509	0	0	0	0	0	0	7,344	8,019	8,720	8,981	9,244	9,509
Total	7,344	8,019	8,720	8,981	9,244	9,509	0	0	0	0	0	0	7,344	8,019	8,720	8,981	9,244	9,509
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. Long Term Disability
Workpaper: 2HR002.001 - Long Term Disability
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	19,391	20,943	23,016	24,158	21,611
NSE	0	0	0	0	0
Total	19,391	20,943	23,016	24,158	21,611
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-19,391	-20,943	-23,016	-24,158	-21,611
NSE	5,701	8,398	8,333	8,057	7,485
Total	-13,690	-12,546	-14,682	-16,100	-14,126
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	5,701	8,398	8,333	8,057	7,485
Total	5,701	8,398	8,333	8,057	7,485
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. Long Term Disability
Workpaper: 2HR002.001 - Long Term Disability
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,191	664	418	225	0
Total	1,191	664	418	225	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	6,891	9,062	8,752	8,283	7,485
Total	6,891	9,062	8,752	8,283	7,485
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. Long Term Disability
Workpaper: 2HR002.001 - Long Term Disability
Unit Measure: Other

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-19,391	-20,943	-23,016	-24,158	-21,611
NSE	5,701	8,398	8,333	8,057	7,485
Total	-13,690	-12,546	-14,682	-16,100	-14,126
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-13,690	0	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2021	0	-5,701	5,701	0.0	0	1-Sided Adj
Explanation: reclassifying expenses as NSE to match forecast methodology						
2021 Total	0	-19,391	5,701	0.0	0	
2022	0	-12,546	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. Long Term Disability
Workpaper: 2HR002.001 - Long Term Disability
Unit Measure: Other

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2022	0	-8,398	8,398	0.0	0	1-Sided Adj
Explanation: Reclassifying expenses as NSE to match forecast methodology						
2022 Total	0	-20,943	8,398	0.0	0	
2023	0	-14,570	0	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2023	0	-8,333	8,333	0.0	0	1-Sided Adj
Explanation: reclassifying expenses as NSE to match forecast methodology						
2023	0	-112	0	0.0	0	CCTR Transf From 2200-2205.000
Explanation: Transfer employee disability benefits from CC 2200-2205 in WP 2FC004 to CC 2200-8959 in WP 2HR002.						
2023 Total	0	-23,016	8,333	0.0	0	
2024	0	-16,100	0	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. Long Term Disability
Workpaper: 2HR002.001 - Long Term Disability
Unit Measure: Other

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-8,057	8,057	0.0	0	1-Sided Adj
Explanation: reclassifying expenses as NSE to match forecast methodology						
2024 Total	0	-24,158	8,057	0.0	0	
2025	0	-14,126	0	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2025	0	-7,485	7,485	0.0	0	1-Sided Adj
Explanation: reclassifying expenses as NSE to match forecast methodology						
2025 Total	0	-21,611	7,485	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2HR002.001

SoCalGas
Long-Term Disability Projection
For Years 2026-2031

ASSUMPTIONS						
Projection assumes 1-year actuals and is indexed by changes in headcount and inflation as follows:						
Escalation Factors	2026	2027	2028	2029	2030	2031
Labor escalation	4.11%	3.88%	3.70%	2.99%	2.93%	2.87%
Change in Headcount	-5.99%	5.31%	5.04%	0.00%	0.00%	0.00%

Type of Cost	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Disability Claims account 6120011	\$ 7,484,644	\$ 7,343,789	\$ 8,018,812	\$ 8,719,965	\$ 8,980,692	\$ 9,243,826	\$ 9,509,124
Total Cost	\$ 7,484,644	\$ 7,343,789	\$ 8,018,812	\$ 8,719,965	\$ 8,980,692	\$ 9,243,826	\$ 9,509,124

Beginning of Workpaper
2HR002.002 - Workers Compensation

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 7. Workers Compensation
Workpaper: 2HR002.002 - Workers Compensation
Unit Measure: Other

Activity Description:

Workers' Compensation (WC) benefits are mandated benefits provided to employees working in the State of California who are injured on the job. Employees who are injured on the job receive benefits through SoCalGas's self-insured WC program. Depending on the injury, injured employees may receive indemnity payments including temporary disability, permanent disability, and vocational rehabilitation.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

The TY 2028 WC cost forecast is based on a zero-based forecast, due to a combination of 3 methodologies. The three-year historical average of WC costs is based upon the average of recorded costs for 2023-2025 and a non-standard escalation factor driven by medical, non-labor and labor inflation costs described in more detail in the supplemental workpaper

N/A

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 7. Workers Compensation
Workpaper: 2HR002.002 - Workers Compensation
Unit Measure: Other

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0	0	0
NSE	16,550	13,538	15,302	16,550	14,126	17,275	18,095	18,919	19,694	20,484	21,264
Total	16,550	13,538	15,302	16,550	14,126	17,275	18,095	18,919	19,694	20,484	21,264
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 7. Workers Compensation
Workpaper: 2HR002.002 - Workers Compensation
Unit Measure: Other

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	17,275	18,095	18,919	19,694	20,484	21,264	0	0	0	0	0	0	17,275	18,095	18,919	19,694	20,484	21,264
Total	17,275	18,095	18,919	19,694	20,484	21,264	0	0	0	0	0	0	17,275	18,095	18,919	19,694	20,484	21,264
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 7. Workers Compensation
Workpaper: 2HR002.002 - Workers Compensation
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	13,690	12,546	14,570	16,100	14,126
Total	13,690	12,546	14,570	16,100	14,126
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	13,690	12,546	14,570	16,100	14,126
Total	13,690	12,546	14,570	16,100	14,126
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 7. Workers Compensation
Workpaper: 2HR002.002 - Workers Compensation
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	2,860	992	731	450	0
Total	2,860	992	731	450	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	16,550	13,538	15,302	16,550	14,126
Total	16,550	13,538	15,302	16,550	14,126
FTE	0.0	0.0	0.0	0.0	0.0
Units	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 7. Workers Compensation
Workpaper: 2HR002.002 - Workers Compensation
Unit Measure: Other

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	13,690	12,546	14,570	16,100	14,126
Total	13,690	12,546	14,570	16,100	14,126
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	13,690	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2021 Total	0	0	13,690	0.0	0	
2022	0	0	12,546	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2022 Total	0	0	12,546	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 7. Workers Compensation
Workpaper: 2HR002.002 - Workers Compensation
Unit Measure: Other

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	14,570	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2023 Total	0	0	14,570	0.0	0	
2024	0	0	16,100	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2024 Total	0	0	16,100	0.0	0	
2025	0	0	14,126	0.0	0	1-Sided Adj
Explanation: Transferring WC expenses to WC workgroup 2HR002.002 where it will be forecasted.						
2025 Total	0	0	14,126	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2HR002.002

SoCalGas
Workers' Compensation Projection
For Years 2026-2031

ASSUMPTIONS								
Projection assumes 3-year average. Medical costs are escalated using medical inflation from benefits testimony, indemnity escalated using labor inflation, the remaining costs escalated using non-labor inflation.								
Escalation Factors	2024	2025	2026	2027	2028	2029	2030	2031
Labor Escalation	3.76%	4.35%	4.11%	3.88%	3.70%	2.99%	2.93%	2.87%
Non Labor Escalation	2.76%	2.80%	2.33%	1.78%	1.57%	1.73%	2.09%	2.38%
Medical Premium Escalation	3.31%	6.50%	6.75%	6.50%	6.25%	6.00%	5.75%	5.25%

Type of Cost	Account	Actual (Dollars 2025)			3 Year Avg used for Projection	Projected					
		2023	2024	2025		2026	2027	2028	2029	2030	2031
Medical	6120037	5,038,333	5,109,792	7,138,274	5,762,133	6,550,897	6,976,706	7,412,750	7,857,515	8,309,322	8,745,561
Expense (Litigation, etc.)	6120038	3,008,904	3,709,589	3,566,612	3,428,368	3,606,480	3,670,676	3,728,305	3,792,805	3,872,075	3,964,230
Indemnity (TD & PD)	6120139	8,690,121	8,863,813	9,133,060	8,895,665	9,664,142	10,039,111	10,410,558	10,721,833	11,035,983	11,352,716
Administration	6120140	997,260	792,083	749,800	846,381	866,102	881,519	895,358	910,848	929,885	952,016
Excess Liability Refunds	6120141	(1,935,444)	(1,654,193)	(6,525,552)	(3,371,730)	(3,450,291)	(3,511,706)	(3,566,840)	(3,628,546)	(3,704,383)	(3,792,547)
Return to Work Exams	6120078	4,758	39,216	64,057	36,010	37,881	38,555	39,161	39,838	40,671	41,639
Total Cost		15,803,932	16,860,300	14,126,251	15,596,828	17,275,211	18,094,859	18,919,292	19,694,293	20,483,552	21,263,614

Type of Cost	Account	Actual (Historical Dollars)			3 Year Avg used for Projection	Projected					
		2023	2024	2025		2026	2027	2028	2029	2030	2031
Medical	6120037	4,579,207	4,797,927	7,138,274	5,505,136	6,258,720	6,665,537	7,082,133	7,507,061	7,938,717	8,355,500
Expense (Litigation, etc.)	6120038	2,848,301	3,608,550	3,566,612	3,341,154	3,514,735	3,577,298	3,633,461	3,696,320	3,773,573	3,863,384
Indemnity (TD & PD)	6120139	8,026,338	8,494,310	9,133,060	8,551,236	9,289,959	9,650,409	10,007,474	10,306,698	10,608,684	10,913,153
Administration	6120140	944,030	770,509	749,800	821,447	840,586	855,549	868,981	884,014	902,490	923,969
Excess Liability Refunds	6120141	(1,832,138)	(1,609,138)	(6,525,552)	(3,322,276)	(3,399,685)	(3,460,199)	(3,514,524)	(3,575,326)	(3,650,050)	(3,736,921)
Return to Work Exams	6120078	4,504	38,148	64,057	35,569	37,417	38,083	38,681	39,351	40,173	41,129
Total Cost		14,570,241	16,100,307	14,126,251	14,932,267	16,541,733	17,326,677	18,116,207	18,858,118	19,613,588	20,360,215

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Workpaper: VARIOUS

Summary for Category: B. Safety

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		6,368	7,188	8,053	8,053	8,053	8,053	8,053
Non-Labor		3,272	3,278	4,128	4,128	4,128	4,128	4,128
NSE		0	0	0	0	0	0	0
Total		9,640	10,466	12,181	12,181	12,181	12,181	12,181
FTE		44.6	48.6	55.0	55.0	55.0	55.0	55.0

Workpapers belonging to this Category:

2HR006.000 Safety Excellence & CSO

Labor	844	878	876	876	876	876	876
Non-Labor	1,165	1,165	1,165	1,165	1,165	1,165	1,165
NSE	0	0	0	0	0	0	0
Total	2,009	2,043	2,041	2,041	2,041	2,041	2,041
FTE	3.7	3.7	3.7	3.7	3.7	3.7	3.7

Unit Measure: FTEs

Units	4	4	4	4	4	4	4
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2HR007.000 Safety Excellence Health & Safety

Labor	2,602	3,272	3,572	3,572	3,572	3,572	3,572
Non-Labor	1,278	1,284	2,114	2,114	2,114	2,114	2,114
NSE	0	0	0	0	0	0	0
Total	3,880	4,556	5,686	5,686	5,686	5,686	5,686
FTE	19.8	23.8	25.8	25.8	25.8	25.8	25.8

Unit Measure: FTEs

Units	20	24	26	26	26	26	26
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Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2HR008.000 Safety Excellence Contractor Safety							
Labor	185	192	496	496	496	496	496
Non-Labor	112	112	122	122	122	122	122
NSE	0	0	0	0	0	0	0
Total	297	304	618	618	618	618	618
FTE	1.6	1.6	4.2	4.2	4.2	4.2	4.2
Unit Measure: FTEs							
Units	2	2	5	5	5	5	5
2HR009.000 Safety Strategy Safety Management System (SMS)							
Labor	686	713	827	827	827	827	827
Non-Labor	14	14	19	19	19	19	19
NSE	0	0	0	0	0	0	0
Total	700	727	846	846	846	846	846
FTE	4.4	4.4	5.2	5.2	5.2	5.2	5.2
Unit Measure: FTEs							
Units	4	4	5	5	5	5	5
2HR011.000 Safety Technology & Analytics							
Labor	870	905	903	903	903	903	903
Non-Labor	565	565	565	565	565	565	565
NSE	0	0	0	0	0	0	0
Total	1,435	1,470	1,468	1,468	1,468	1,468	1,468
FTE	7.3	7.3	7.3	7.3	7.3	7.3	7.3
Unit Measure: FTEs							
Units	7	7	7	7	7	7	7

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2HR012.000 Safety Strategy & Culture							
Labor	636	661	813	813	813	813	813
Non-Labor	40	40	45	45	45	45	45
NSE	0	0	0	0	0	0	0
Total	676	701	858	858	858	858	858
FTE	3.7	3.7	4.7	4.7	4.7	4.7	4.7
Unit Measure: FTEs							
Units	4	4	5	5	5	5	5
2HR013.000 Contractor Safety Performance							
Labor	545	567	566	566	566	566	566
Non-Labor	98	98	98	98	98	98	98
NSE	0	0	0	0	0	0	0
Total	643	665	664	664	664	664	664
FTE	4.1	4.1	4.1	4.1	4.1	4.1	4.1
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR006.000 - Safety Excellence & CSO

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 1. Safety Excellence & CSO
Workpaper: 2HR006.000 - Safety Excellence & CSO
Unit Measure: FTEs

Activity Description:

This workgroup includes SoCalGas's Chief Safety Officer, who oversees safety policy, development and improvement of safety programs and procedures, improvement and sustainment of a healthy safety culture, and guiding short-term and long-term safety performance management. Reporting to the CSO, and also in this workgroup is the Safety Excellence Director who provides leadership and guidance to the following organizations: Safety & Health, Contractor Safety Program, and Event Learning & Continuous Improvement. Safety & Health organization (2HR007) is responsible for managing SoCalGas's compliance with all required health and safety regulations (e.g., Department of Transportation (DOT), Occupational Safety and Health Administration (OSHA), etc.) and is responsible for leading safety programs, policies, technologies, and safety culture initiatives, impacting all SoCalGas employees. The Event Learning and Continuous Improvement (2200-2551) organization investigates safety incidents, identifies contributing factors and lessons learned and recommendations, sees these recommendations to completion and shares them with stakeholders. The Contractor Safety Program (2HR008) is supported by a team that administers key elements of contractor safety management, including the Contractor Safety Standard (167.04), the Contractor Safety Manual, and the Contractor Oversight Procedure.

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

Non-Labor - Base YR Rec

The base-year method for this non-labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 1. Safety Excellence & CSO
Workpaper: 2HR006.000 - Safety Excellence & CSO
Unit Measure: FTEs

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	605	818	890	877	844	878	876	876	876	876	876
Non-Labor	896	668	632	1,258	1,165	1,165	1,165	1,165	1,165	1,165	1,165
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,501	1,487	1,521	2,136	2,009	2,043	2,041	2,041	2,041	2,041	2,041
FTE	3.0	3.7	4.1	4.2	3.7	3.7	3.7	3.7	3.7	3.7	3.7
Units	3	4	4	4	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 1. Safety Excellence & CSO
Workpaper: 2HR006.000 - Safety Excellence & CSO
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	844	844	844	844	844	844	34	32	32	32	32	32	878	876	876	876	876	876
NLbr	1,165	1,165	1,165	1,165	1,165	1,165	0	0	0	0	0	0	1,165	1,165	1,165	1,165	1,165	1,165
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,009	2,009	2,009	2,009	2,009	2,009	34	32	32	32	32	32	2,043	2,041	2,041	2,041	2,041	2,041
FTE	3.7	3.7	3.7	3.7	3.7	3.7	0.0	0.0	0.0	0.0	0.0	0.0	3.7	3.7	3.7	3.7	3.7	3.7
Units	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	34	0	0	34	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	34	0	0	34	0.0	0	
2027	32	0	0	32	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	32	0	0	32	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 1. Safety Excellence & CSO
Workpaper: 2HR006.000 - Safety Excellence & CSO
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	32	0	0	32	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	32	0	0	32	0.0	0	
2029	32	0	0	32	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	32	0	0	32	0.0	0	
2030	32	0	0	32	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	32	0	0	32	0.0	0	
2031	32	0	0	32	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	32	0	0	32	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 1. Safety Excellence & CSO
Workpaper: 2HR006.000 - Safety Excellence & CSO
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	442	625	711	724	717
Non-Labor	443	619	601	1,224	1,165
NSE	0	0	0	0	0
Total	885	1,244	1,312	1,949	1,883
FTE	2.6	3.1	3.5	3.6	3.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	299	0	0	0	0
NSE	0	0	0	0	0
Total	299	0	0	0	0
FTE	0.0	0.0	0.0	0.0	-0.1
Units	3	4	4	4	4
Recorded-Adjusted (Nominal \$)					
Labor	442	625	711	724	717
Non-Labor	741	619	601	1,224	1,165
NSE	0	0	0	0	0
Total	1,184	1,244	1,312	1,949	1,883
FTE	2.6	3.1	3.5	3.6	3.1
Units	3	4	4	4	4
Vacation & Sick (Nominal \$)					
Labor	78	105	113	116	127

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 1. Safety Excellence & CSO
Workpaper: 2HR006.000 - Safety Excellence & CSO
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	78	105	113	116	127
FTE	0.4	0.6	0.6	0.6	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	84	88	66	37	0
Non-Labor	155	49	30	34	0
NSE	0	0	0	0	0
Total	239	137	96	71	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	605	818	890	877	844
Non-Labor	896	668	632	1,258	1,165
NSE	0	0	0	0	0
Total	1,501	1,487	1,521	2,136	2,009
FTE	3.0	3.7	4.1	4.2	3.7
Units	3	4	4	4	4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 1. Safety Excellence & CSO
Workpaper: 2HR006.000 - Safety Excellence & CSO
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-0.171
Non-Labor	299	0	0	0	0
NSE	0	0	0	0	0
Total	299	0	0	0	-0.171
FTE	0.0	0.0	0.0	0.0	-0.1
Units	3	4	4	4	4

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	299	0	0.0	0	CCTR Transf From 2200-2262.000
Explanation: Transfer of costs from cost center 2200-2262 to People & Culture (workpaper 2HR006.000) where the charges will be forecasted.						
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: Adding unit of measure.						
2021 Total	0	299	0	0.0	3	
2022	0	0	0	0.0	4	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 1. Safety Excellence & CSO
Workpaper: 2HR006.000 - Safety Excellence & CSO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adding unit of measure.						
2022 Total	0	0	0	0.0	4	
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	-0.1	0	1-Sided Adj
Explanation: To exclude time in ex parte						
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2025 Total	0	0	0	-0.1	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR007.000 - Safety Excellence Health & Safety

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Activity Description:

The Safety Excellence Health & Safety workgroup supports core safety functions across the company through a multidisciplinary team that includes Field Safety Advisors, Safety Specialists, Occupational Health Nurses, Industrial Hygienists, an Ergonomist, and additional safety support roles. This team leads employee safety outreach and engagement; manages incidents and provides emergency response support; delivers safety training; and oversees Environmental Safety Compliance Management (ESCM). The S&H workgroup also supports use of the Safety Information Management System (SIMS) and conducts safety inspections and self-assessments in alignment with regulatory requirements (e.g., DOT, OSHA). Working across all SoCalGas departments, the team promotes safe work practices, conditions, and programs for approximately 8,000 employees and advances safety culture by encouraging open reporting, learning from events, and supporting continuous improvement in safety performance.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category to labor expense is the base year method because this forecasting methodology serves to represent this workgroup growth and historical spend more accurately. Incremental adjustments will focus a greater emphasis on expanding our risk mitigation/fleet telematics program, and the Industrial Athlete program. Therefore, SoCalGas anticipates increasing mitigation programs to be implemented within this group will require additional staffing and resources. An average or linear trend could not account for anticipated growth in the activities for this cost category.

Non-Labor - Base YR Rec

The forecast method developed for this cost category to non-labor expense is the base year method because this forecasting methodology serves to represent this workgroup growth and historical spend more accurately. Incremental adjustments will focus a greater emphasis on expanding our risk mitigation/fleet telematics program, and the Industrial Athlete program. Therefore, SoCalGas anticipates increasing mitigation programs to be implemented within this group will require additional staffing and resources. An average or linear trend could not account for anticipated growth in the activities for this cost category.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,446	2,399	2,177	2,512	2,602	3,272	3,572	3,572	3,572	3,572	3,572
Non-Labor	2,207	2,019	1,366	1,473	1,278	1,284	2,114	2,114	2,114	2,114	2,114
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,653	4,418	3,542	3,985	3,880	4,556	5,686	5,686	5,686	5,686	5,686
FTE	19.2	18.0	16.7	18.9	19.8	23.8	25.8	25.8	25.8	25.8	25.8
Units	19	18	17	19	20	24	26	26	26	26	26

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,602	2,602	2,602	2,602	2,602	2,602	670	970	970	970	970	970	3,272	3,572	3,572	3,572	3,572	3,572
NLbr	1,278	1,278	1,278	1,278	1,278	1,278	6	836	836	836	836	836	1,284	2,114	2,114	2,114	2,114	2,114
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,880	3,880	3,880	3,880	3,880	3,880	676	1,806	1,806	1,806	1,806	1,806	4,556	5,686	5,686	5,686	5,686	5,686
FTE	19.8	19.8	19.8	19.8	19.8	19.8	4.0	6.0	6.0	6.0	6.0	6.0	23.8	25.8	25.8	25.8	25.8	25.8
Units	20	20	20	20	20	20	4	6	6	6	6	6	24	26	26	26	26	26

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	544	6	0	550	4.0	4	1-Sided Adj
Explanation:	Per July 1 2025 Collective Bargaining Agreement SoCalGas is onboarding 4 incremental Safety Specialists (2 in Transmission and 2 in Distribution) to proactively work with employees on advancing safety goals, specifically safety culture in the field. Calculated based on ~ \$136k annual labor and ~ \$1.5k for miscellaneous cost.						
	Calculation: Labor cost: 4.0 FTE X \$136k = \$544k Non-labor: 4.0 FTE X \$1.5k = \$6k						
2026	126	0	0	126	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	670	6	0	676	4.0	4	
2027	294	830	0	1,124	2.0	2	1-Sided Adj
Explanation: 2 Incremental advisors to provide coaching on telematics and in cabin vehicle camera technologies Calculation: Labor cost for Advisor position: 2 FTE X \$147k = \$294k Non-labor cost for employee expenses: 2 FTE X \$5k = \$10k 4 Incremental Industrial Athlete trainers contractor to support the Industrial Athlete program . Calculation: Non-Labor cost for contactors: 4 contractors x \$205k = \$820k							
2027	544	6	0	550	4.0	4	1-Sided Adj
Explanation: Per July 1 2025 Collective Bargaining Agreement SoCalGas is onboarding 4 incremental Safety Specialists (2 in Transmission and 2 in Distribution) to proactively work with employees on advancing safety goals, specifically safety culture in the field. Calculated based on ~ \$136k annual labor and ~ \$1.5k for miscellaneous cost. Calculation: Labor cost: 4.0 FTE X \$136k = \$544k Non-labor: 4.0 FTE X \$1.5k = \$6k							
2027	132	0	0	132	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	970	836	0	1,806	6.0	6	
2028	294	830	0	1,124	2.0	2	1-Sided Adj
Explanation: 2 Incremental advisors to provide coaching on telematics and in cabin vehicle camera technologies Calculation: Labor cost for Advisor position: 2 FTE X \$147k = \$294k Non-labor cost for employee expenses: 2 FTE X \$5k = \$10k 4 Incremental Industrial Athlete trainers contractor to support the Industrial Athlete program . Calculation: Non-Labor cost for contactors: 4 contractors x \$205k = \$820k							
2028	544	6	0	550	4.0	4	1-Sided Adj
Explanation: Per July 1 2025 Collective Bargaining Agreement SoCalGas is onboarding 4 incremental Safety Specialists (2 in Transmission and 2 in Distribution) to proactively work with employees on advancing safety goals, specifically safety culture in the field. Calculated based on ~ \$136k annual labor and ~ \$1.5k for miscellaneous cost. Calculation: Labor cost: 4.0 FTE X \$136k = \$544k Non-labor: 4.0 FTE X \$1.5k = \$6k							
2028	132	0	0	132	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	970	836	0	1,806	6.0	6	
2029	294	830	0	1,124	2.0	2	1-Sided Adj
Explanation: 2 Incremental advisors to provide coaching on telematics and in cabin vehicle camera technologies Calculation: Labor cost for Advisor position: 2 FTE X \$147k = \$294k Non-labor cost for employee expenses: 2 FTE X \$5k = \$10k 4 Incremental Industrial Athlete trainers contractor to support the Industrial Athlete program . Calculation: Non-Labor cost for contactors: 4 contractors x \$205k = \$820k							
2029	544	6	0	550	4.0	4	1-Sided Adj
Explanation: Per July 1 2025 Collective Bargaining Agreement SoCalGas is onboarding 4 incremental Safety Specialists (2 in Transmission and 2 in Distribution) to proactively work with employees on advancing safety goals, specifically safety culture in the field. Calculated based on ~ \$136k annual labor and ~ \$1.5k for miscellaneous cost. Calculation: Labor cost: 4.0 FTE X \$136k = \$544k Non-labor: 4.0 FTE X \$1.5k = \$6k							
2029	132	0	0	132	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	970	836	0	1,806	6.0	6	
2030	294	830	0	1,124	2.0	2	1-Sided Adj
Explanation: 2 Incremental advisors to provide coaching on telematics and in cabin vehicle camera technologies Calculation: Labor cost for Advisor position: 2 FTE X \$147k = \$294k Non-labor cost for employee expenses: 2 FTE X \$5k = \$10k 4 Incremental Industrial Athlete trainers contractor to support the Industrial Athlete program . Calculation: Non-Labor cost for contactors: 4 contractors x \$205k = \$820k							
2030	544	6	0	550	4.0	4	1-Sided Adj
Explanation: Per July 1 2025 Collective Bargaining Agreement SoCalGas is onboarding 4 incremental Safety Specialists (2 in Transmission and 2 in Distribution) to proactively work with employees on advancing safety goals, specifically safety culture in the field. Calculated based on ~ \$136k annual labor and ~ \$1.5k for miscellaneous cost. Calculation: Labor cost: 4.0 FTE X \$136k = \$544k Non-labor: 4.0 FTE X \$1.5k = \$6k							
2030	132	0	0	132	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	970	836	0	1,806	6.0	6	
2031	294	830	0	1,124	2.0	2	1-Sided Adj
Explanation: 2 Incremental advisors to provide coaching on telematics and in cabin vehicle camera technologies Calculation: Labor cost for Advisor position: 2 FTE X \$147k = \$294k Non-labor cost for employee expenses: 2 FTE X \$5k = \$10k 4 Incremental Industrial Athlete trainers contractor to support the Industrial Athlete program . Calculation: Non-Labor cost for contactors: 4 contractors x \$205k = \$820k							
2031	544	6	0	550	4.0	4	1-Sided Adj
Explanation: Per July 1 2025 Collective Bargaining Agreement SoCalGas is onboarding 4 incremental Safety Specialists (2 in Transmission and 2 in Distribution) to proactively work with employees on advancing safety goals, specifically safety culture in the field. Calculated based on ~ \$136k annual labor and ~ \$1.5k for miscellaneous cost. Calculation: Labor cost: 4.0 FTE X \$136k = \$544k Non-labor: 4.0 FTE X \$1.5k = \$6k							
2031	132	0	0	132	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	970	836	0	1,806	6.0	6	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,789	1,832	1,739	2,074	2,211
Non-Labor	1,826	1,871	1,300	1,433	1,278
NSE	0	0	0	0	0
Total	3,615	3,703	3,039	3,507	3,489
FTE	16.1	15.2	14.3	16.0	16.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	19	18	17	19	20
Recorded-Adjusted (Nominal \$)					
Labor	1,789	1,832	1,739	2,074	2,211
Non-Labor	1,826	1,871	1,300	1,433	1,278
NSE	0	0	0	0	0
Total	3,615	3,703	3,039	3,507	3,489
FTE	16.1	15.3	14.3	16.1	16.6
Units	19	18	17	19	20
Vacation & Sick (Nominal \$)					
Labor	316	309	276	333	391

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	316	309	276	333	391
FTE	3.1	2.7	2.4	2.8	3.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	341	258	161	105	0
Non-Labor	381	148	65	40	0
NSE	0	0	0	0	0
Total	723	406	227	145	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,446	2,399	2,177	2,512	2,602
Non-Labor	2,207	2,019	1,366	1,473	1,278
NSE	0	0	0	0	0
Total	4,653	4,418	3,542	3,985	3,880
FTE	19.2	18.0	16.7	18.9	19.8
Units	19	18	17	19	20

* 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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	19	18	17	19	20

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	19	1-Sided Adj
Explanation: Adding unit of measure.						
2021 Total	0	0	0	0.0	19	
2022	0	0	0	0.0	18	1-Sided Adj
Explanation: Adding unit of measure.						
2022 Total	0	0	0	0.0	18	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 2. Safety Excellence Health & Safety
Workpaper: 2HR007.000 - Safety Excellence Health & Safety
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	17	1-Sided Adj
Explanation: Adding unit of measure.						
2023 Total	0	0	0	0.0	17	
2024	0	0	0	0.0	19	1-Sided Adj
Explanation: Adding unit of measure.						
2024 Total	0	0	0	0.0	19	
2025	0	0	0	0.0	20	1-Sided Adj
Explanation: Adding unit of measure.						
2025 Total	0	0	0	0.0	20	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR008.000 - Safety Excellence Contractor Safety

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Activity Description:

This workgroup includes the Contractor Safety team who sets program policies and procedures for contractors performing work with varying hazard levels. Contractors must comply with all applicable federal, state, and local safety and environmental requirements and conduct their operations in a way that protects their employees, SoCalGas personnel, the public, and infrastructure. Guided by internal Standard 167.04, and in coordination with the Business Units and Supply Management, this team establishes contractor safety expectations and compliance to reduce contractor-related safety risk.

Forecast Explanations:

Labor - Base YR Rec

This labor forecast is based on Base Year costs plus incremental funding for two additional FTEs to support the Contractor Safety Program . This approach is appropriate because the Base Year does not reflect the increasing workload and expanded oversight responsibilities required to address contractor-related safety risk. Methods such as averages or linear trends would not capture the step-change in resources needed to strengthen contractor safety oversight and address concerns raised in SPD's review of the 2025 RAMP contractor safety chapter regarding the potential undervaluation of contractor safety risk.

Non-Labor - Base YR Rec

This non-labor labor forecast is based on Base Year costs plus incremental funding for two additional FTEs to support the Contractor Safety Program. This approach is appropriate because the Base Year does not reflect the increasing workload and expanded oversight responsibilities required to address contractor-related safety risk. Methods such as averages or linear trends would not capture the step-change in resources needed to strengthen contractor safety oversight and address concerns raised in SPD's review of the 2025 RAMP contractor safety chapter regarding the potential undervaluation of contractor safety risk.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

activities for this cost category.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	74	218	259	185	192	496	496	496	496	496
Non-Labor	0	13	110	81	112	112	122	122	122	122	122
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	87	328	340	297	304	618	618	618	618	618
FTE	0.0	0.6	1.6	2.1	1.6	1.6	4.2	4.2	4.2	4.2	4.2
Units	0	1	2	2	2	2	5	5	5	5	5

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	185	185	185	185	185	185	7	311	311	311	311	311	192	496	496	496	496	496
NLbr	112	112	112	112	112	112	0	10	10	10	10	10	112	122	122	122	122	122
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	297	297	297	297	297	297	7	321	321	321	321	321	304	618	618	618	618	618
FTE	1.6	1.6	1.6	1.6	1.6	1.6	0.0	2.6	2.6	2.6	2.6	2.6	1.6	4.2	4.2	4.2	4.2	4.2
Units	2	2	2	2	2	2	0	3	3	3	3	3	2	5	5	5	5	5

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	7	0	0	7	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	7	0	0	7	0.0	0	
2027	220	10	0	230	2.0	2	1-Sided Adj
Explanation:	Based on SPD Evaluation of RAMP Contractor Safety forecast SoCalGas intends to add 2 FTE specialists at a cost of \$115K each (\$110k Labor/\$5K Non-Labor) to support program expansion to facilities and other infrastructure contractors.						
	Calculation: Labor: \$110k x 2 FTE = \$220k Non-Labor: \$5k x 2 FTE = \$10k						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	73	0	0	73	0.6	1	1-Sided Adj
Explanation:	To restore occupational capacity for contractor safety labor costs.						
2027	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	311	10	0	321	2.6	3	
2028	220	10	0	230	2.0	2	1-Sided Adj
Explanation:	Based on SPD Evaluation of RAMP Contractor Safety forecast SoCalGas intends to add 2 FTE specialists at a cost of \$115K each (\$110k Labor/\$5K Non-Labor) to support program expansion to facilities and other infrastructure contractors. Calculation: Labor: \$110k x 2 FTE = \$220k Non-Labor: \$5k x 2 FTE = \$10k						
2028	73	0	0	73	0.6	1	1-Sided Adj
Explanation:	To restore occupational capacity for contractor safety labor costs.						
2028	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	311	10	0	321	2.6	3	
2029	220	10	0	230	2.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Based on SPD Evaluation of RAMP Contractor Safety forecast SoCalGas intends to add 2 FTE specialists at a cost of \$115K each (\$110k Labor/\$5K Non-Labor) to support program expansion to facilities and other infrastructure contractors.						
	Calculation: Labor: \$110k x 2 FTE = \$220k Non-Labor: \$5k x 2 FTE = \$10k						
2029	73	0	0	73	0.6	1	1-Sided Adj
Explanation:	To restore occupational capacity for contractor safety labor costs.						
2029	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	311	10	0	321	2.6	3	
2030	220	10	0	230	2.0	2	1-Sided Adj
Explanation:	Based on SPD Evaluation of RAMP Contractor Safety forecast SoCalGas intends to add 2 FTE specialists at a cost of \$115K each (\$110k Labor/\$5K Non-Labor) to support program expansion to facilities and other infrastructure contractors.						
	Calculation: Labor: \$110k x 2 FTE = \$220k Non-Labor: \$5k x 2 FTE = \$10k						
2030	73	0	0	73	0.6	1	1-Sided Adj
Explanation:	To restore occupational capacity for contractor safety labor costs.						
2030	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030 Total	311	10	0	321	2.6	3	
2031	220	10	0	230	2.0	2	1-Sided Adj
Explanation:	Based on SPD Evaluation of RAMP Contractor Safety forecast SoCalGas intends to add 2 FTE specialists at a cost of \$115K each (\$110k Labor/\$5K Non-Labor) to support program expansion to facilities and other infrastructure contractors. Calculation: Labor: \$110k x 2 FTE = \$220k Non-Labor: \$5k x 2 FTE = \$10k						
2031	73	0	0	73	0.6	1	1-Sided Adj
Explanation:	To restore occupational capacity for contractor safety labor costs.						
2031	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	311	10	0	321	2.6	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	56	174	214	157
Non-Labor	0	12	105	79	112
NSE	0	0	0	0	0
Total	0	69	279	293	269
FTE	0.0	0.5	1.4	1.8	1.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	1	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	0	56	174	214	157
Non-Labor	0	12	105	79	112
NSE	0	0	0	0	0
Total	0	69	279	293	269
FTE	0.0	0.5	1.4	1.8	1.3
Units	0	1	2	2	2
Vacation & Sick (Nominal \$)					
Labor	0	10	28	34	28

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	10	28	34	28
FTE	0.0	0.1	0.2	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	8	16	11	0
Non-Labor	0	1	5	2	0
NSE	0	0	0	0	0
Total	0	9	21	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	74	218	259	185
Non-Labor	0	13	110	81	112
NSE	0	0	0	0	0
Total	0	87	328	340	297
FTE	0.0	0.6	1.6	2.1	1.6
Units	0	1	2	2	2

* 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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	1	2	2	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	

2022	0	0	0	0.0	1	1-Sided Adj
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Explanation: Adding unit of measure.

2022 Total	0	0	0	0.0	1	
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2023	0	0	0	0.0	2	1-Sided Adj
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Explanation: Units are FTE. Enter unit count for 2023.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 3. Safety Excellence Contractor Safety
Workpaper: 2HR008.000 - Safety Excellence Contractor Safety
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	0	0	0.0	2	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: Adding unit of measure.						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Adding unit of measure.						
2025 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR009.000 - Safety Strategy Safety Management System (SMS)

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Activity Description:

This workgroup is responsible for advancing company-wide ownership and alignment around SoCalGas's Safety Management System (SMS) and continuous improvement practices. Its activities focus on developing, implementing, refining, and evaluating the maturity of the SMS to strengthen operational safety, support a resilient safety culture, and improve overall safety performance. This group includes a manager and 4 senior roles, including an incremental 0.75 FTE, which collectively provide capacity to carry out work that is essential to maintaining company-wide oversight and alignment of the SMS.

Forecast Explanations:

Labor - Base YR Rec

The base-year methodology is used to forecast labor for this cost category because, with targeted forecast adjustments, it appropriately reflects the resources required for the Safety Management System (SMS) Strategy and Oversight group to perform its expanded scope of responsibilities. The base year, supplemented by forecast adjustments, captures the evolution of this function into an enterprise- level effort that promotes a shared understanding of SMS principles, advances continuous improvement, and strengthens alignment with industry best practices, including those identified through American Petroleum Institute (API) assessments. This approach provides a reasonable representation of expected costs while reflecting the increased level of effort required to support enhanced SMS governance , cultural integration, and regulatory alignment.

Non-Labor - Base YR Rec

The base-year methodology is used to forecast non-labor for this cost category because, with targeted forecast adjustments, it appropriately reflects the resources required for the Safety Management System (SMS) Strategy and Oversight group to perform its expanded scope of responsibilities. The base year, supplemented by forecast adjustments, captures the evolution of this function into an enterprise- level effort that promotes a shared understanding of SMS principles, advances continuous improvement, and strengthens alignment with industry best practices, including those identified through American Petroleum Institute (API) assessments. This approach provides a reasonable representation of expected costs while reflecting the increased level of effort required to support enhanced SMS governance , cultural integration, and regulatory alignment.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	273	750	796	776	686	713	827	827	827	827	827
Non-Labor	128	48	28	28	14	14	19	19	19	19	19
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	402	798	824	803	700	727	846	846	846	846	846
FTE	1.4	4.6	5.0	4.9	4.4	4.4	5.2	5.2	5.2	5.2	5.2
Units	2	5	5	5	4	4	5	5	5	5	5

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	686	686	686	686	686	686	27	141	141	141	141	141	713	827	827	827	827	827
NLbr	14	14	14	14	14	14	0	5	5	5	5	5	14	19	19	19	19	19
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	700	700	700	700	700	700	27	146	146	146	146	146	727	846	846	846	846	846
FTE	4.4	4.4	4.4	4.4	4.4	4.4	0.0	0.8	0.8	0.8	0.8	0.8	4.4	5.2	5.2	5.2	5.2	5.2
Units	4	4	4	4	4	4	0	1	1	1	1	1	4	5	5	5	5	5

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	27	0	0	27	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	27	0	0	27	0.0	0	
2027	110	5	0	115	0.8	1	1-Sided Adj
Explanation:	Adjustment to restore occupational capacity for SMS Project Management Labor & Non-Labor Costs.						
2027	31	0	0	31	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	141	5	0	146	0.8	1	
2028	110	5	0	115	0.8	1	1-Sided Adj
Explanation: Adjustment to restore occupational capacity for SMS Project Management Labor & Non-Labor Costs.							
2028	31	0	0	31	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	141	5	0	146	0.8	1	
2029	110	5	0	115	0.8	1	1-Sided Adj
Explanation: Adjustment to restore occupational capacity for SMS Project Management Labor & Non-Labor Costs.							
2029	31	0	0	31	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	141	5	0	146	0.8	1	
2030	110	5	0	115	0.8	1	1-Sided Adj
Explanation: Adjustment to restore occupational capacity for SMS Project Management Labor & Non-Labor Costs.							
2030	31	0	0	31	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	141	5	0	146	0.8	1	
2031	110	5	0	115	0.8	1	1-Sided Adj
Explanation: Adjustment to restore occupational capacity for SMS Project Management Labor & Non-Labor Costs.							
2031	31	0	0	31	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	141	5	0	146	0.8	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	153	175	181	0	0
Non-Labor	13	82	3	0	0
NSE	0	0	0	0	0
Total	166	257	184	0	0
FTE	1.6	1.7	1.7	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	47	398	455	641	583
Non-Labor	93	-38	23	27	14
NSE	0	0	0	0	0
Total	140	361	478	667	597
FTE	-0.4	2.2	2.6	4.2	3.7
Units	2	5	5	5	4
Recorded-Adjusted (Nominal \$)					
Labor	200	573	636	641	583
Non-Labor	106	45	27	27	14
NSE	0	0	0	0	0
Total	306	618	663	667	597
FTE	1.2	3.9	4.3	4.2	3.7
Units	2	5	5	5	4
Vacation & Sick (Nominal \$)					
Labor	35	97	101	103	103

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	35	97	101	103	103
FTE	0.2	0.7	0.7	0.7	0.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	38	81	59	32	0
Non-Labor	22	4	1	1	0
NSE	0	0	0	0	0
Total	60	84	60	33	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	273	750	796	776	686
Non-Labor	128	48	28	28	14
NSE	0	0	0	0	0
Total	402	798	824	803	700
FTE	1.4	4.6	5.0	4.9	4.4
Units	2	5	5	5	4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	47	398	455	641	583	
Non-Labor	93	-38	23	27	14	
NSE	0	0	0	0	0	
Total	140	361	478	667	597	
FTE	-0.4	2.2	2.6	4.2	3.7	
Units	2	5	5	5	4	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-153	-13	0	-1.6	0	1-Sided Adj
Explanation: Zeroing out non GRC Costs. This workpaper and workgroup will be removed.						
2021	200	106	0	1.2	0	CCTR Transf From 2200-2031.000
Explanation: To transfer AGHR O&M workpaper 2EN012 to Safety & Culture						
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: Adding unit of measure.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2021.						
2021 Total	47	93	0	-0.4	2	
2022	-175	-82	0	-1.7	0	1-Sided Adj
Explanation: zeroing out non GRC costs workgroup and workpaper will be removed						
2022	573	45	0	3.9	0	CCTR Transf From 2200-2031.000
Explanation: To transfer AGHR O&M workpaper 2EN012 to Safety & Culture						
2022	0	0	0	0.0	5	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2022.						
2022 Total	398	-38	0	2.2	5	
2023	-181	-3	0	-1.7	0	1-Sided Adj
Explanation: zeroing out non grc costs workgroup and workpaper will be removed						
2023	636	27	0	4.3	0	CCTR Transf From 2200-2031.000
Explanation: To transfer AGHR O&M workpaper 2EN012 to Safety & Culture						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	5	1-Sided Adj
Explanation: Adding unit of measure.						
2023 Total	455	23	0	2.6	5	
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: zeroing out non grc costs workgroup and workpaper will be removed						
2024	641	27	0	4.2	0	CCTR Transf From 2200-2031.000
Explanation: To transfer AGHR O&M workpaper 2EN012 to Safety & Culture						
2024	0	0	0	0.0	5	1-Sided Adj
Explanation: Units are FTE. Enter unit count for 2024.						
2024 Total	641	27	0	4.2	5	
2025	583	14	0	3.7	0	CCTR Transf From 2200-2031.000
Explanation: To transfer AGHR O&M workpaper 2EN012 to Safety & Culture						
2025	0	0	0	0.0	4	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 4. Safety Strategy Safety Management System (SMS)
Workpaper: 2HR009.000 - Safety Strategy Safety Management System (SMS)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adding unit of measure.						
2025 Total	583	14	0	3.7	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR011.000 - Safety Technology & Analytics

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Activity Description:

The Safety Technology and Analytics team leverages data and technology to drive proactive , data-informed decisions that enhance the efficiency and impact of SoCalGas's Safety Management System (SMS) programs. The group unifies diverse data sources to surface key performance indicators, support strategic safety initiatives, and maintain robust data integrity and compliance systems. Through advanced analytics, the Safety Technology and Analytics group continuously anticipates risks , streamlines operations, and fosters a culture of safety improvement.

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

Non-Labor - Base YR Rec

The base-year method for this non-labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	609	753	846	806	870	905	903	903	903	903	903
Non-Labor	985	889	971	366	565	565	565	565	565	565	565
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,594	1,642	1,817	1,173	1,435	1,470	1,468	1,468	1,468	1,468	1,468
FTE	5.3	6.7	7.5	6.9	7.3	7.3	7.3	7.3	7.3	7.3	7.3
Units	6	7	8	7	7	7	7	7	7	7	7

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	870	870	870	870	870	870	35	33	33	33	33	33	905	903	903	903	903	903
NLbr	565	565	565	565	565	565	0	0	0	0	0	0	565	565	565	565	565	565
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,435	1,435	1,435	1,435	1,435	1,435	35	33	33	33	33	33	1,470	1,468	1,468	1,468	1,468	1,468
FTE	7.3	7.3	7.3	7.3	7.3	7.3	0.0	0.0	0.0	0.0	0.0	0.0	7.3	7.3	7.3	7.3	7.3	7.3
Units	7	7	7	7	7	7	0	0	0	0	0	0	7	7	7	7	7	7

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	35	0	0	35	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	35	0	0	35	0.0	0	
2027	33	0	0	33	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	33	0	0	33	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	33	0	0	33	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	33	0	0	33	0.0	0	
2029	33	0	0	33	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	33	0	0	33	0.0	0	
2030	33	0	0	33	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	33	0	0	33	0.0	0	
2031	33	0	0	33	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	33	0	0	33	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	446	575	676	666	739
Non-Labor	815	824	925	543	1,000
NSE	0	0	0	0	0
Total	1,260	1,399	1,600	1,209	1,739
FTE	4.6	5.7	6.4	5.9	6.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-187	-435
NSE	0	0	0	0	0
Total	0	0	0	-187	-435
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	7	8	7	7
Recorded-Adjusted (Nominal \$)					
Labor	446	575	676	666	739
Non-Labor	815	824	925	356	565
NSE	0	0	0	0	0
Total	1,260	1,399	1,600	1,022	1,304
FTE	4.5	5.7	6.4	5.9	6.1
Units	6	7	8	7	7
Vacation & Sick (Nominal \$)					
Labor	79	97	107	107	131

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	79	97	107	107	131
FTE	0.8	1.0	1.1	1.0	1.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	85	81	63	34	0
Non-Labor	170	65	46	10	0
NSE	0	0	0	0	0
Total	255	146	109	44	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	609	753	846	806	870
Non-Labor	985	889	971	366	565
NSE	0	0	0	0	0
Total	1,594	1,642	1,817	1,173	1,435
FTE	5.3	6.7	7.5	6.9	7.3
Units	6	7	8	7	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	-187	-435
NSE	0	0	0	0	0
Total	0	0	0	-187	-435
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	7	8	7	7

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	6	1-Sided Adj
Explanation: Adding unit of measure.						
2021 Total	0	0	0	0.0	6	
2022	0	0	0	0.0	7	1-Sided Adj
Explanation: Adding unit of measure.						
2022 Total	0	0	0	0.0	7	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	8	1-Sided Adj
Explanation: Adding unit of measure.						
2023 Total	0	0	0	0.0	8	
2024	0	-187	0	0.0	0	CCTR Transf To 2200-0308.000
Explanation: To transfer the 2024 annual software licensing fee from cost center 2200-2042 in workpaper 2HR 011 to cost center 2200-0308 in workpaper 2200-0302.						
2024	0	187	0	0.0	0	CCTR Transf To 2200-0308.000
Explanation: REVERSE To transfer the 2024 annual software licensing fee from cost center 2200-2042 in workpaper 2HR 011 to cost center 2200-0308 in workpaper 2200-0302.						
2024	0	-187	0	0.0	0	CCTR Transf To 2200-0302.000
Explanation: To transfer the 2024 annual software licensing fee from cost center 2200-2042 in workpaper 2HR 011 to cost center 2200-0302 in workpaper 2200-0302.						
2024	0	0	0	0.0	7	1-Sided Adj
Explanation: Adding unit of measure.						
2024 Total	0	-187	0	0.0	7	
2025	0	-248	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 5. Safety Technology & Analytics
Workpaper: 2HR011.000 - Safety Technology & Analytics
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove cost related to software fee for cost center 2200-2042.						
2025	0	-187	0	0.0	0	CCTR Transf To 2200-0308.000
Explanation: To transfer the 2025 annual software licensing fee from cost center 2200-2042 in workpaper 2HR 011 to cost center 2200-0308 in workpaper 2200-0302.						
2025	0	187	0	0.0	0	CCTR Transf To 2200-0308.000
Explanation: REVERSE To transfer the 2024 annual software licensing fee from cost center 2200-2042 in workpaper 2HR 011 to cost center 2200-0308 in workpaper 2200-0302.						
2025	0	-187	0	0.0	0	CCTR Transf To 2200-0302.000
Explanation: To transfer the 2025 annual software licensing fee from cost center 2200-2042 in workpaper 2HR 011 to cost center 2200-0302 in workpaper 2200-0302.						
2025	0	0	0	0.0	7	1-Sided Adj
Explanation: Adding unit of measure.						
2025 Total	0	-435	0	0.0	7	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR012.000 - Safety Strategy & Culture

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Activity Description:

The Safety Strategy & Culture team leads SoCalGas's safety culture improvement efforts, regulatory alignment for safety-related proceedings, and includes oversight of the Safety Management System (SMS) through the SMS workgroup (see Workpaper 2HR009). The team includes a director, a manager, a principal, a project manager, and an analyst. Together, they shape the Company's safety vision, embed safety expectations into organizational culture, and convert regulatory requirements into practical improvements that strengthen safety performance. The forecast includes 1 incremental FTE to support SoCalGas's participation in the Safety Culture Order Instituting Rulemaking (OIR), including the development of filings, coordination across internal organizations, and the expanded workload associated with representing the Company's position in this proceeding.

Forecast Explanations:

Labor - Base YR Rec

The Base Year method is the appropriate forecasting approach for this labor cost category because it most accurately reflects the workgroup's current structure and historical spending patterns. Incremental funding is needed to support SoCalGas's participation in the Safety Culture Order Instituting Rulemaking (OIR) and the additional workload associated with ongoing safety culture assessments. These activities require expanded coordination, analysis, and regulatory engagement that are not captured in the Base Year. An average or linear trend would not account for this step-change in responsibilities or the increased scope and complexity of work required to meet these regulatory expectations.

Non-Labor - Base YR Rec

The Base Year method is the appropriate forecasting approach for this non-labor cost category because it most accurately reflects the workgroup's current structure and historical spending patterns. Incremental funding is needed to support SoCalGas's participation in the Safety Culture Order Instituting Rulemaking (OIR) and the additional workload associated with ongoing safety culture assessments. These activities require expanded coordination, analysis, and regulatory engagement that are not captured in the Base Year. An average or linear trend would not account for this step-change in responsibilities or the increased scope and complexity of work required to meet these regulatory expectations.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	519	358	648	707	636	661	813	813	813	813	813
Non-Labor	-18	83	192	41	40	40	45	45	45	45	45
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	501	440	840	748	676	701	858	858	858	858	858
FTE	3.4	1.8	3.5	3.8	3.7	3.7	4.7	4.7	4.7	4.7	4.7
Units	3	2	3	4	4	4	5	5	5	5	5

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	636	636	636	636	636	636	25	177	177	177	177	177	661	813	813	813	813	813
NLbr	40	40	40	40	40	40	0	5	5	5	5	5	40	45	45	45	45	45
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	676	676	676	676	676	676	25	182	182	182	182	182	701	858	858	858	858	858
FTE	3.7	3.7	3.7	3.7	3.7	3.7	0.0	1.0	1.0	1.0	1.0	1.0	3.7	4.7	4.7	4.7	4.7	4.7
Units	4	4	4	4	4	4	0	1	1	1	1	1	4	5	5	5	5	5

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	25	0	0	25	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	25	0	0	25	0.0	0	
2027	147	5	0	152	1.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Incremental Project Manager to support Safety Culture initiatives, Comprehensive Safety Culture Assessment, and Benchmarking Calculation: Labor cost for Project Manager: 1 FTE x \$147k = \$147k Non-labor cost for employee expenses: 1 FTE x \$5k = \$5k							
2027	30	0	0	30	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	177	5	0	182	1.0	1	
2028	147	5	0	152	1.0	1	1-Sided Adj
Explanation: Incremental Project Manager to support Safety Culture initiatives, Comprehensive Safety Culture Assessment, and Benchmarking Calculation: Labor cost for Project Manager: 1 FTE x \$147k = \$147k Non-labor cost for employee expenses: 1 FTE x \$5k = \$5k							
2028	30	0	0	30	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	177	5	0	182	1.0	1	
2029	147	5	0	152	1.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Incremental Project Manager to support Safety Culture initiatives, Comprehensive Safety Culture Assessment, and Benchmarking						
	Calculation: Labor cost for Project Manager: 1 FTE x \$147k = \$147k						
	Non-labor cost for employee expenses: 1 FTE x \$5k = \$5k						
2029	30	0	0	30	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	177	5	0	182	1.0	1	
2030	147	5	0	152	1.0	1	1-Sided Adj
Explanation:	Incremental Project Manager to support Safety Culture initiatives, Comprehensive Safety Culture Assessment, and Benchmarking						
	Calculation: Labor cost for Project Manager: 1 FTE x \$147k = \$147k						
	Non-labor cost for employee expenses: 1 FTE x \$5k = \$5k						
2030	30	0	0	30	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	177	5	0	182	1.0	1	
2031	147	5	0	152	1.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Incremental Project Manager to support Safety Culture initiatives, Comprehensive Safety Culture Assessment, and Benchmarking Calculation: Labor cost for Project Manager: 1 FTE x \$147k = \$147k Non-labor cost for employee expenses: 1 FTE x \$5k = \$5k							
2031	30	0	0	30	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	177	5	0	182	1.0	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	380	273	518	584	541
Non-Labor	-15	77	183	40	40
NSE	0	0	0	0	0
Total	365	350	700	624	580
FTE	2.9	1.5	2.9	3.2	3.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	3	2	3	4	4
Recorded-Adjusted (Nominal \$)					
Labor	380	273	518	584	541
Non-Labor	-15	77	183	40	40
NSE	0	0	0	0	0
Total	365	350	700	624	580
FTE	2.9	1.5	3.0	3.2	3.1
Units	3	2	3	4	4
Vacation & Sick (Nominal \$)					
Labor	67	46	82	94	96

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	67	46	82	94	96
FTE	0.5	0.3	0.5	0.6	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	72	38	48	29	0
Non-Labor	-3	6	9	1	0
NSE	0	0	0	0	0
Total	69	45	57	31	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	519	358	648	707	636
Non-Labor	-18	83	192	41	40
NSE	0	0	0	0	0
Total	501	440	840	748	676
FTE	3.4	1.8	3.5	3.8	3.7
Units	3	2	3	4	4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	3	2	3	4	4

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: Adding unit of measure.						
2021 Total	0	0	0	0.0	3	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Adding unit of measure.						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 6. Safety Strategy & Culture
Workpaper: 2HR012.000 - Safety Strategy & Culture
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: Adding unit of measure.						
2023 Total	0	0	0	0.0	3	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2025 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
2HR013.000 - Contractor Safety Performance

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Activity Description:

This program provides field oversight and jobsite verification to support SoCalGas's Contractor Safety Program and works in conjunction with Safety Excellence – Contractor Safety (2HR008) to establish a consistent, risk-based safety approach for contractors performing work on behalf of the company. Together, these programs form the core of SoCalGas's Contractor Safety Program by aligning policies, expectations, and field practices that promote safe and compliant contractor operations.

As part of this activity, SoCalGas conducts documented jobsite inspections of pipeline construction contractors working at any facility, property, or worksite owned, operated, or managed by the company (including leased premises and rights-of-way). These inspections occur at a frequency of twice per week per contractor. This oversight promotes consistent application of safety requirements, supports hazard identification in the field, and provides real-time feedback to strengthen contractor performance.

Working jointly with Contractor Safety (2HR008), this program reinforces contractor safety expectations, supports alignment with internal safety standards, and contributes to the company's broader efforts to maintain safe, reliable operations.

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

Non-Labor - Base YR Rec

The base-year method for this non-labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

NSE - Base YR Rec

NSE is not applicable to this workgroup

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	962	323	530	516	545	567	566	566	566	566	566
Non-Labor	43	41	73	26	98	98	98	98	98	98	98
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,005	364	603	543	643	665	664	664	664	664	664
FTE	7.7	2.5	3.8	3.8	4.1	4.1	4.1	4.1	4.1	4.1	4.1
Units	8	3	4	4	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	545	545	545	545	545	545	22	21	21	21	21	21	567	566	566	566	566	566
NLbr	98	98	98	98	98	98	0	0	0	0	0	0	98	98	98	98	98	98
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	643	643	643	643	643	643	22	21	21	21	21	21	665	664	664	664	664	664
FTE	4.1	4.1	4.1	4.1	4.1	4.1	0.0	0.0	0.0	0.0	0.0	0.0	4.1	4.1	4.1	4.1	4.1	4.1
Units	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	22	0	0	22	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	22	0	0	22	0.0	0	
2027	21	0	0	21	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	21	0	0	21	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	21	0	0	21	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	21	0	0	21	0.0	0	
2029	21	0	0	21	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	21	0	0	21	0.0	0	
2030	21	0	0	21	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	21	0	0	21	0.0	0	
2031	21	0	0	21	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	21	0	0	21	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	703	247	423	426	463
Non-Labor	36	38	69	26	98
NSE	0	0	0	0	0
Total	739	285	493	452	561
FTE	6.5	2.1	3.3	3.3	3.5
Units	8	3	4	4	4
Recorded-Adjusted (Nominal \$)					
Labor	703	247	423	426	463
Non-Labor	36	38	69	26	98
NSE	0	0	0	0	0
Total	739	285	493	452	561
FTE	6.5	2.1	3.3	3.3	3.5
Units	8	3	4	4	4
Vacation & Sick (Nominal \$)					
Labor	124	42	67	68	82

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	124	42	67	68	82
FTE	1.2	0.4	0.5	0.5	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	134	35	39	22	0
Non-Labor	7	3	3	1	0
NSE	0	0	0	0	0
Total	142	38	43	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	962	323	530	516	545
Non-Labor	43	41	73	26	98
NSE	0	0	0	0	0
Total	1,005	364	603	543	643
FTE	7.7	2.5	3.8	3.8	4.1
Units	8	3	4	4	4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	703	247	423	426	463
Non-Labor	36	38	69	26	98
NSE	0	0	0	0	0
Total	739	285	493	452	561
FTE	6.5	2.1	3.3	3.3	3.5
Units	8	3	4	4	4

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	8	1-Sided Adj
Explanation: Adding unit of measure.						
2021	17	2	0	0.1	0	CCTR Transf From 2200-0610.000
Explanation: Transfer of costs from cost center 2200-0610 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2021	71	15	0	0.6	0	CCTR Transf From 2200-2434.000
Explanation: Transfer of costs from cost center 2200-2434 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	615	19	0	5.8	0	CCTR Transf From 2200-2553.000
Explanation: Transfer of costs from cost center 2200-2553 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2021 Total	703	36	0	6.5	8	
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: Adding unit of measure.						
2022	23	12	0	0.1	0	CCTR Transf From 2200-0610.000
Explanation: Transfer of costs from cost center 2200-0610 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2022	118	10	0	1.0	0	CCTR Transf From 2200-2434.000
Explanation: Transfer of costs from cost center 2200-2434 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2022	107	16	0	1.0	0	CCTR Transf From 2200-2553.000
Explanation: Transfer of costs from cost center 2200-2553 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2022 Total	247	38	0	2.1	3	
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	44	27	0	0.2	0	CCTR Transf From 2200-0610.000
Explanation: Transfer of costs from cost center 2200-0610 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2023	166	24	0	1.3	0	CCTR Transf From 2200-2434.000
Explanation: Transfer of costs from cost center 2200-2434 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2023	213	19	0	1.8	0	CCTR Transf From 2200-2553.000
Explanation: Transfer of costs from cost center 2200-2553 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2023 Total	423	69	0	3.3	4	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2024	10	6	0	0.1	0	CCTR Transf From 2200-0610.000
Explanation: Transfer of costs from cost center 2200-0610 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2024	194	7	0	1.4	0	CCTR Transf From 2200-2434.000
Explanation: Transfer of costs from cost center 2200-2434 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 7. Contractor Safety Performance
Workpaper: 2HR013.000 - Contractor Safety Performance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	223	13	0	1.8	0	CCTR Transf From 2200-2553.000
Explanation: Transfer of costs from cost center 2200-2553 (WP 2MP004) to People & Culture (WP 2HR013) where the charges will be forecasted.						
2024 Total	426	26	0	3.3	4	
2025	10	4	0	0.1	0	CCTR Transf From 2200-0610.000
Explanation: Transfer of costs to cost center 2200-1132.001 (WP 2HR013) where the roles and activities associated are captured.						
2025	308	85	0	2.2	0	CCTR Transf From 2200-2434.000
Explanation: Transfer of costs to cost center 2200-1132.001 (WP 2HR013) where the roles and activities associated are captured.						
2025	145	10	0	1.2	0	CCTR Transf From 2200-2553.000
Explanation: Transfer of costs to cost center 2200-1132.001 (WP 2HR013) where the roles and activities associated are captured.						
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2025 Total	463	98	0	3.5	4	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE

Witness: Abigail M. Nishimoto

Summary of Shared Services Workpapers:

		In 2025 \$ (000) Incurred Costs					
		Adjusted-Recorded	Adjusted-Forecast				
Description	2025	2026	2027	2028	2029	2030	2031
A. People & Culture	642	299	308	318	329	340	351
B. Safety	770	800	799	799	799	799	799
Total	1,412	1,099	1,107	1,117	1,128	1,139	1,150

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Cost Center: 2200-2397.000

Summary for Category: A. People & Culture

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	291	303	302	302	302	302	302
Non-Labor	351	-4	6	16	27	38	49
NSE	0	0	0	0	0	0	0
Total	642	299	308	318	329	340	351
FTE	2.3	2.3	2.3	2.3	2.3	2.3	2.3

Cost Centers belonging to this Category:

2200-2397.000 ECS System Reporting

Labor	291	303	302	302	302	302	302
Non-Labor	351	-4	6	16	27	38	49
NSE	0	0	0	0	0	0	0
Total	642	299	308	318	329	340	351
FTE	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Unit Measure: Other							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2397.000 - ECS System Reporting

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Activity Description:

ECS System Reporting maintains and operates the electronic systems used to manage the work of Employee Care Services. Personnel within this cost center also prepare operating reports used by management to monitor the status of WC, leave and return to work activities as well as staff performance. The team is responsible for ensuring the functionality and integration of system interfaces across multiple platforms.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for BY 2025 most appropriately reflect the expected staffing levels needed to operate this area .

Non-Labor - Zero-Based

For Non-Labor expenses, a four-year average (2021-2024) forecast was applied. This forecast methodology provides a more accurate and stable view of future costs by minimizing year-to-year variability and smoothing out anomalies. This approach is particularly important given that 2025 base-year costs were artificially low due to enterprise-wide austerity measures and budget constraints following the delayed 2024 GRC decision. Additionally there are software licensing expenses, please refer to the supplemental workpaper for details.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	363	397	390	395	291	303	302	302	302	302	302
Non-Labor	15	8	3	263	351	-4	6	16	27	38	49
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	378	405	393	659	642	299	308	318	329	340	351
FTE	2.8	3.2	3.0	3.0	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	291	351	0	642	2.3	0
Total Incurred	291	351	0	642	2.3	0
% Allocation						
Retained	78.22%	78.22%				
SEU	21.78%	21.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	302	6	0	308	2.3	0
Total Incurred	302	6	0	308	2.3	0
% Allocation						
Retained	78.22%	78.22%				
SEU	21.78%	21.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	303	-4	0	299	2.3	0
	303	-4	0	299	2.3	0
	78.22%	78.22%				
	21.78%	21.78%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	302	16	0	318	2.3	0
	302	16	0	318	2.3	0
	78.22%	78.22%				
	21.78%	21.78%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	302	27	0	329	2.3	0
Total Incurred	302	27	0	329	2.3	0
% Allocation						
Retained	78.22%	78.22%				
SEU	21.78%	21.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	302	49	0	351	2.3	0
Total Incurred	302	49	0	351	2.3	0
% Allocation						
Retained	78.22%	78.22%				
SEU	21.78%	21.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	302	38	0	340	2.3	0
Total Incurred	302	38	0	340	2.3	0
% Allocation						
Retained	78.22%	78.22%				
SEU	21.78%	21.78%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Based on 2025 actual

Cost Center Allocation Percentage for 2026

Based on 2025 actual

Cost Center Allocation Percentage for 2027

Based on 2025 actual

Cost Center Allocation Percentage for 2028

Based on 2025 actual

Cost Center Allocation Percentage for 2029

Based on 2025 actual

Cost Center Allocation Percentage for 2030

Based on 2025 actual

Cost Center Allocation Percentage for 2031

Based on 2025 actual

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																			
	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	291	291	291	291	291	291	12	11	11	11	11	11	303	302	302	302	302	302	
NLbr	340	350	360	371	382	393	-344	-344	-344	-344	-344	-344	-4	6	16	27	38	49	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	631	641	651	662	673	684	-332	-333	-333	-333	-333	-333	299	308	318	329	340	351	
FTE	2.3	2.3	2.3	2.3	2.3	2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3	2.3	2.3	2.3	2.3	2.3	
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Zero-Based)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2026	0	-349	0	-349	0.0	0	1-Sided Adj
Explanation:	This workpaper uses base year as a forecast methodology. Adjustment is to remove one time ECS system upgrade expenses.						
2026	12	0	0	12	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	12	-344	0	-332	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Zero-Based)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Non-labor is forecasted using 4 year average of 2021 - 2024. Adjustment is to bring base year spending to the 4 year average level.						
2027	0	-349	0	-349	0.0	0	1-Sided Adj
Explanation:	This workpaper uses base year as a forecast methodology. Adjustment is to remove one time ECS system upgrade expenses.						
2027	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	11	-344	0	-333	0.0	0	
2028	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Reversal of austerity measures to reinvest in employees						
2028	0	-349	0	-349	0.0	0	1-Sided Adj
Explanation:	This workpaper uses base year as a forecast methodology. Adjustment is to remove one time ECS system upgrade expenses.						
2028	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	11	-344	0	-333	0.0	0	
2029	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Reversal of austerity measures to reinvest in employees						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Zero-Based)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	0	-349	0	-349	0.0	0	1-Sided Adj
Explanation:	This workpaper uses base year as a forecast methodology. Adjustment is to remove one time ECS system upgrade expenses.						
2029	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	11	-344	0	-333	0.0	0	
2030	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Reversal of austerity measures to reinvest in employees						
2030	0	-349	0	-349	0.0	0	1-Sided Adj
Explanation:	This workpaper uses base year as a forecast methodology. Adjustment is to remove one time ECS system upgrade expenses.						
2030	11	0	0	11	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	11	-344	0	-333	0.0	0	
2031	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Reversal of austerity measures to reinvest in employees						
2031	0	-349	0	-349	0.0	0	1-Sided Adj
Explanation:	This workpaper uses base year as a forecast methodology. Adjustment is to remove one time ECS system upgrade expenses.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Year	Labor (Base YR Rec)	NLbr (Zero-Based)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	11	0	0	11	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	11	-344	0	-333	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	264	307	315	330	247
Non-Labor	13	7	3	3	2
NSE	0	0	0	0	0
Total	278	314	318	332	249
FTE	2.4	2.7	2.6	2.6	1.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	252	349
NSE	0	0	0	0	0
Total	0	0	0	252	349
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	264	307	315	330	247
Non-Labor	13	7	3	255	351
NSE	0	0	0	0	0
Total	278	314	318	584	598
FTE	2.4	2.7	2.6	2.6	1.9
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	47	52	50	53	44

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	47	52	50	53	44
FTE	0.4	0.5	0.4	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	52	39	25	13	0
Non-Labor	2	1	0	9	0
NSE	0	0	0	0	0
Total	54	40	25	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	363	397	390	395	291
Non-Labor	15	8	3	263	351
NSE	0	0	0	0	0
Total	378	405	393	659	642
FTE	2.8	3.2	3.0	3.0	2.3
Units	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	252	349	
NSE	0	0	0	0	0	
Total	0	0	0	252	349	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024	0	252	0	0.0	0	CCTR Transf From 2200-0005.000
2024 Total	0	252	0	0.0	0	

Explanation: Transferring ECS software and maintenance costs to ECS support team.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: A. People & Culture
Category-Sub: 6. ECS System Reporting
Cost Center: 2200-2397.000 - ECS System Reporting
Unit Measure: Other

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	349	0	0.0	0	CCTR Transf From 2200-0005.000
Explanation: Transferring ECS software and maintenance costs to ECS support team.						
2025 Total	0	349	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2200-2397.000

	2021	2022	2023	2024	4 Yr Avg
Historical Employee Expense	\$ 13,218	\$ 7,164	\$ 2,979	\$ 2,649	\$ 6,503

	Actual	Forecast					
	2025	2026	2027	2028	2029	2030	2031
ECS System	\$ 323,764	\$ 333,477	\$ 343,481	\$ 353,786	\$ 364,399	\$ 375,331	\$ 386,591
Employee Exepenses	\$ 1,851	\$ 6,503	\$ 6,503	\$ 6,503	\$ 6,503	\$ 6,503	\$ 6,503
	\$ 325,615	\$ 339,980	\$ 349,984	\$ 360,289	\$ 370,902	\$ 381,834	\$ 393,094

- 1) Forecasted Employee Expense based on four year average of 2021 - 2024
- 2) ECS System expense based on executed contract agreement

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Cost Center: 2200-2551.000

Summary for Category: B. Safety

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		722	752	751	751	751	751	751
Non-Labor		48	48	48	48	48	48	48
NSE		0	0	0	0	0	0	0
Total		770	800	799	799	799	799	799
FTE		5.7	5.7	5.7	5.7	5.7	5.7	5.7

Cost Centers belonging to this Category:

2200-2551.000 Safety Excellence Event Learning & Continuous Improvement

Labor	722	752	751	751	751	751	751
Non-Labor	48	48	48	48	48	48	48
NSE	0	0	0	0	0	0	0
Total	770	800	799	799	799	799	799
FTE	5.7	5.7	5.7	5.7	5.7	5.7	5.7
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Beginning of Workpaper

2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Activity Description:

The Event Learning & Continuous Improvement Team serves as a company-wide continuous improvement organization that supports ongoing compliance with Federal Code of Regulation §192.617 related to the investigation of failures. The team promotes active, two-way dialogue across the company and collaborates with stakeholders to identify opportunities to enhance safety protocols. They leverage tools such as the safety suggestion box, gas safety observations, and Learning Teams to gather meaningful insights and advance lessons learned. These activities are part of the team's ongoing enterprise-wide continuous improvement role and can be sustained within existing resources.

Forecast Explanations:

Labor - Base YR Rec

The base-year method for this labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

Non-Labor - Base YR Rec

The base-year method for this non-labor forecast is appropriate because no incremental funding is requested; however, maintaining funding at the 2025 level is necessary to adequately support ongoing program activities. Alternative methods, such as averages or linear trends, would not accurately reflect the stable funding needs of this workgroup and could misrepresent the resources required to sustain its current scope.

NSE - Base YR Rec

NSE is not applicable to this workgroup.

Units - Base YR Rec

The unit for this workpaper is FTE. This unit type appropriately measures the cost associated with SoCalGas employees performing an array of activities for this cost category.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Summary of Results:

In 2025\$ (000) Incurred Costs											
Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	709	570	487	736	722	752	751	751	751	751	751
Non-Labor	23	16	18	147	48	48	48	48	48	48	48
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	732	587	505	883	770	800	799	799	799	799	799
FTE	5.3	4.4	3.8	5.7	5.7	5.7	5.7	5.7	5.7	5.7	5.7
Units	5	4	4	6	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	722	48	0	770	5.7	6
Total Incurred	722	48	0	770	5.7	6
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	751	48	0	799	5.7	6
Total Incurred	751	48	0	799	5.7	6
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	752	48	0	800	5.7	6
	752	48	0	800	5.7	6
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	751	48	0	799	5.7	6
	751	48	0	799	5.7	6
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	751	48	0	799	5.7	6
Total Incurred	751	48	0	799	5.7	6
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	751	48	0	799	5.7	6
Total Incurred	751	48	0	799	5.7	6
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	751	48	0	799	5.7	6
Total Incurred	751	48	0	799	5.7	6
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, travel, etc are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2026

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, travel, etc are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2027

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, travel, etc are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2028

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, travel, etc are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Cost Center Allocation Percentage for 2029

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, travel, etc are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2030

Labor - Each employee was reviewed individually by the cost center manager to determine the amount of time each employee dedicates to SDG&E and SCG in the performance of routine activities. The individual amounts per employee were rolled up into a cost center. Non-Labor - Incidental administrative office supplies and employee support expenses such as telephones , computers, travel, etc are the only shared SDG&E non-labor expenses and are shared in direct proportion as labor.

Cost Center Allocation Percentage for 2031

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	723	723	723	723	723	723	29	28	28	28	28	28	752	751	751	751	751	751
NLbr	48	48	48	48	48	48	0	0	0	0	0	0	48	48	48	48	48	48
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	770	770	770	770	770	770	29	28	28	28	28	28	799	798	798	798	798	798
FTE	5.7	5.7	5.7	5.7	5.7	5.7	0.0	0.0	0.0	0.0	0.0	0.0	5.7	5.7	5.7	5.7	5.7	5.7
Units	6	6	6	6	6	6	0	0	0	0	0	0	6	6	6	6	6	6

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	29	0	0	29	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	29	0	0	29	0.0	0	
2027	28	0	0	28	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	28	0	0	28	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	28	0	0	28	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	28	0	0	28	0.0	0	
2029	28	0	0	28	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	28	0	0	28	0.0	0	
2030	28	0	0	28	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	28	0	0	28	0.0	0	
2031	28	0	0	28	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	28	0	0	28	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	516	440	394	614	614
Non-Labor	19	15	17	142	48
NSE	0	0	0	0	0
Total	536	455	410	755	662
FTE	4.5	3.7	3.2	4.9	4.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	4	4	6	6
Recorded-Adjusted (Nominal \$)					
Labor	516	440	394	614	614
Non-Labor	19	15	17	142	48
NSE	0	0	0	0	0
Total	536	455	410	755	662
FTE	4.5	3.7	3.2	4.9	4.8
Units	5	4	4	6	6
Vacation & Sick (Nominal \$)					
Labor	91	74	63	98	108

Area: SAFETY & CULTURE
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Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	91	74	63	98	108
FTE	0.8	0.7	0.6	0.8	0.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	102	56	31	24	0
Non-Labor	3	2	1	5	0
NSE	0	0	0	0	0
Total	105	57	32	29	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	709	570	487	736	722
Non-Labor	23	16	18	147	48
NSE	0	0	0	0	0
Total	732	587	505	883	770
FTE	5.3	4.4	3.8	5.7	5.7
Units	5	4	4	6	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.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	4	4	6	6

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	5	1-Sided Adj
Explanation: Adding unit of measure.						
2021 Total	0	0	0	0.0	5	
2022	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2022 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto
Category: B. Safety
Category-Sub: 8. Safety Excellence Event Learning & Continuous Improvement
Cost Center: 2200-2551.000 - Safety Excellence Event Learning & Continuous Improvement
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adding unit of measure.						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	6	1-Sided Adj
Explanation: Adding unit of measure.						
2024 Total	0	0	0	0.0	6	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation: Adding unit of measure.						
2025 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Southern California Gas Company
2028 GRC - REVISED
Non-Shared Service Workpapers

Area: SAFETY & CULTURE
Witness: Abigail M. Nishimoto

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-0050	000	DIRECTOR OF SAFETY MANAGEMENT
2200-0165	000	CCC STRATEGY AND ANALYSIS
2200-0342	000	ENTERPRISE CHANGE MANAGEMENT
2200-0413	000	IE & CONTINUOUS IMPROVEMENT
2200-0838	000	BUSINESS PARTNERS
2200-0839	000	STAFFING PROFESSIONAL
2200-0840	000	Dir - Organizational Effectiveness
2200-0842	000	DIRECTOR LABOR RELATIONS - SCG
2200-0849	000	CHIEF SAFETY OFFICER
2200-0902	000	WORKFORCE PLANNING
2200-0903	000	CI PROGRAM MANAGEMENT OFFICE
2200-0904	000	CONTINUOUS IMPROVEMENT
2200-0956	000	STAFFING UNION
2200-0978	000	DIRECTOR OF SFTY CULTURE IMPRV PGRM
2200-0979	000	PLANNING AND PERFORMANCE
2200-1099	000	INACTIVE - TEMPORARY CMAS NPD
2200-1132	000	CONTRACTOR SAFETY PROGRAMS
2200-2030	000	SMS CONTINOUS IMPROVEMENT
2200-2036	000	SM EMPLOYEE SAFETY
2200-2037	000	SMS TRAINING & EXECUTION
2200-2042	000	SM TECHNOLOGY & ANALYTICS
2200-2157	000	SM SAFETY & HEALTH FIELD
2200-2161	000	INCIDENT CLAIMS
2200-2163	000	WELLNESS - SCG
2200-2165	000	SVP - Talent and Culture
2200-2201	000	DIR PERF MGMT & ORG
2200-2207	000	Employee Care Srvcs NSS
2200-2267	000	SM SAFETY & HEALTH COMPLIANCE
2200-2337	000	Dir - Diversity, Equity & Inclusion
2200-2398	000	LEAVE AND ABSENCE PROGRAM
2200-2399	000	Employee Care Srvcs-Regulations/Trng
2200-2442	000	DATA ENGINEERING & ANALYTICS
2200-2478	000	DIRECTOR HR SERVICES
2200-2578	000	HR RESEARCH
2200-2622	000	SAFETY EXCELLENCE MANAGEMENT SYSTEM
2200-2633	000	HR INFORMATION SYSTEM
2200-8959	000	WELFARE BEN-LT DISABILITY