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

Application No. 22-05-015

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

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

#### **ERRATA**

# BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

MAY 2023



## 2024 General Rate Case - REVISED

# **ERRATA**

# **INDEX OF WORKPAPERS**

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# Southern California Gas Company 2024 GRC - REVISED ERRATA

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Description
Non-Shared Services
Shared Services
Total

	In 2021 \$ (000) Incurred Costs								
Adjusted-Recorded	Adjusted-Forecast								
2021	2022	2023	2024						
44,564	46,152	47,496	48,610						
324	324	324	324						
44.888	46.476	47.820	48.934						

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

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

#### Description

A. SCG Director HR Services

B. SCG Director Labor Relations & Wellness

C. SCG Director Org Effectiveness

D. SCG Director Diversity, Equity and Inclusion

E. PMOS - Performance Management

F. SCG Executive

Total

	In 2021 \$ (000) Incurred Costs							
Adjusted- Recorded	Adjusted-Forecast							
2021	2022 2023 2024							
0	0	0	0					
32,680	33,367	34,536	35,647					
3,046	3,302	3,271	3,382					
2,988	3,223	3,271	3,143					
638	708	866	886					
1,207	1,547	1,547	1,547					
4,005	4,005	4,005	4,005					
44,564	46,152	47,496	48,610					

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services

Workpaper: VARIOUS

#### Summary for Category: A. SCG Director HR Services

		In 2021\$ (000) Inc	urred Costs	
	Adjusted-Recorded		Adjusted-Forecast	
	2021	2022	2023	2024
Labor	8,911	9,849	9,849	9,849
Non-Labor	23,769	23,518	24,687	25,798
NSE	0	0	0	0
Total	32,680	33,367	34,536	35,647
FTE	93.4	102.0	102.0	102.0
Workpapers belonging	to this Category:			
2HR004.000 SCG Dire	ector HR Services			
Labor	8,911	9,849	9,849	9,849
Non-Labor	1,922	2,323	2,273	2,323
NSE	0	0	0	0
Total	10,833	12,172	12,122	12,172
FTE	93.4	102.0	102.0	102.0
2HR006.001 Workers	Comp and Long Term Disabili	ty		
Labor	0	0	0	0
Non-Labor	21,847	21,195	22,414	23,475
NSE	0	0	0	0
Total	21,847	21,195	22,414	23,475
FTE	0.0	0.0	0.0	0.0

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

#### **Activity Description:**

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

#### **Forecast Explanations:**

#### Labor - Base YR Rec

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

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

#### Non-Labor - Base YR Rec

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

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

#### **NSE - Base YR Rec**

N/A

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

				ln 2021\$ (00	0) Incurred (	Costs		
		Adju	sted-Recor	ded		Ad	justed-Fore	cast
Years	2017	2018	2019	2020	2021	2022	2023	2024
Labor	7,543	7,655	7,065	8,385	8,911	9,850	9,850	9,850
Non-Labor	556	1,169	1,307	1,604	1,922	2,322	2,272	2,322
NSE	0	0	0	0	0	0	0	0
Total	8,099	8,824	8,371	9,989	10,833	12,172	12,122	12,172
FTE	79.0	80.7	76.1	87.4	93.4	102.0	102.0	102.0

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

#### **Summary of Adjustments to Forecast:**

			In 202	1 \$(000) li	ncurred Co	sts				
Forecas	t Method	Base Forecast		Forec	ast Adjust	ments	Adjusted-Forecast			
Years	s	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	8,911	8,911	8,911	938	938	938	9,849	9,849	9,849
Non-Labor	Base YR Rec	1,922	1,922	1,922	401	351	401	2,323	2,273	2,323
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	ıl	10,833	10,833	10,833	1,339	1,289	1,339	12,172	12,122	12,172
FTE	Base YR Rec	93.4	93.4	93.4	8.6	8.6	8.6	102.0	102.0	102.0

Forecast Adjust	ment Details:					
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2022	0	36	0	36	0.0	1-Sided Adj
Explanation:	2HR004 EMPLOYEE CA extension from May 2022 required by California Sta (OSIP) requirements.	2 to May 2024	. The consult	ant continues	ongoing regula	atory compliance work
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING ADV increased hiring volume, qualified and diverse wor efforts associated with ac business, as SoCalGas a company in America (1 F	and to meet the kforce. This cquiring emploadvances the	he requireme additional Sta byees who ha	ents to recruit, affing Advisor ave the new sk	test, screen, a will support the kills required fo	and ultimately staff a increased recruitment r our changing
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HRIS ADVISOR compensation, pay equity Safety-Sensitive reports,	y, training, div	ersity, equity	& inclusion in	nformation, hea	dcount data, DOT
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 WORKFORCE I internal workplace compl					
2022	56	10	0	66	1.0	1-Sided Adj
Explanation:	2HR004 CLAIMS ASSOC Bill SB1127, which reduc days, results in an increa payments (1 FTE \$57K).	es the timefra	me for Worke	ers Compensa	ation determina	tions from 90 to 60
2022	134	10	0	144	1.0	1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

Workpaper:	2HR004.000 - SCG Director HR Services							
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type		
Explanation:	2HR004 COMPENSATION optimization, continuous and six (6) new initiatives  • Analysis and implement initiative)  • Gas Acquisition Incentive  • Implementation of JDX compensation analysis  • Engineering Focus: Implementation Focus: De (1 FTE \$134K).	mprovement : ation of new F ation of new " re Plan Analys across multipl	opportunities  Pay Equity too  Compensation  sis and Revision  e divisions (material)	which require I n Foundations on ulti-year initiat areer Progress	new job profil " MRR struct tive) including	es and job evaluations, ure (multi-year		
2022	0	100	0	100	0.0	1-Sided Adj		
Explanation:	2HR004 HR SERVICES environment, digitization documents and smooth b documents and for any positions.	of the employ usiness opera	ee file room b ations. The fur	ecomes imper nds are being	ative to ensu requested to	re timely access to scan all existing paper		
2022	0	15	0	15	0.0	1-Sided Adj		
Explanation:	2HR004 HR STAFFING. attend various industry-ce with other Staffing profess relevant to Staffing, and coindustries (15K).	entric confere sionals. Thes	nces and sem se events prov	inars for emploide staff with o	oyee develop opportunities	ment and to engage to discuss topics		
2022	86	10	0	96	1.0	1-Sided Adj		
Explanation:	2HR004 STAFFING SPE response to an increased ultimately staff a qualified FTE/\$86K each).	hiring volume	e, and to meet	the requireme	ents to recruit	t, test, screen, and		
2022	86	10	0	96	1.0	1-Sided Adj		
Explanation:	2HR004 HR SERVICES increase in employee tran additional HR Analyst will employee transactions ar	nsactions requ ensure an ac	uired to mainta lequate ratio d	ain computerize of HR staff to s	ed employee supported clie	records. The nts /employees so that		
2022	0	40	0	40	0.0	1-Sided Adj		
Explanation:	2HR004 HRBP. HR Bust an electronic database to corrective actions are not capabilities and may lead actions. The new databa approach that disciplinary	track non-rep currently trac to potential in se will provide	oresented emp ked in any ex nconsistencies e HRBP with t	oloyee correcti isting HRIS sy s in the way th he required in	ive actions. Nestem due to a at HRBP adn formation to p	Non-Represented a gap in system ninisters corrective		
2022	0	125	0	125	0.0	1-Sided Adj		

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

2023 86 10 0 96 1.0 1-Sided Adj

10

Note: Totals may include rounding differences.

134

**Explanation:** 

2023

**Explanation:** 

2HR004 HRBP. HR ADVISOR. The HR Business Partners team plans to add one (1) HR Advisor at \$134,000 in labor costs. This resource is needed to maintain appropriate ratio levels for HRAs to clients, and properly support organizational initiatives and client needs. This incremental support is

144

1.0

1-Sided Adj

required for additional support on personnel and human resources issues (1 FTE \$134K).

0

2HR004 WORKFORCE INVESTIGATOR. Additional resource to support the timely investigation of internal workplace complaints raised by employees, vendors and/or customers. (1 FTE \$134K).

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

workpaper.	2111(004.000 - 300	Director Fire oct	V1003			
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	2HR004 HR SERVICES increase in employee tranadditional HR Analyst will employee transactions as	nsactions requir I ensure an ade	ed to main quate ratio	tain computeriz	zed employee supported clie	records. The ents /employees so that
2023	56	10	0	66	1.0	1-Sided Adj
Explanation:	2HR004 CLAIMS ASSOC Bill SB1127, which reduc days, results in an increa payments (1 FTE \$57K).	es the timefram	e for Worke	ers Compensat	ion determina	ations from 90 to 60
2023	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 COMPENSATION optimization, continuous and six (6) new initiatives.  • Analysis and implement initiative).  • Gas Acquisition Incentive.  • Implementation of JDX compensation analysis.  • Engineering Focus: Implementary in the compensation analysis.  • Engineering Focus: Description of the compensation analysis.	improvement op tation of new Pa tation of new "C re Plan Analysis across multiple	oportunities  y Equity to ompensation and Revis divisions (r	which require ol on Foundations ion nulti-year initia	new job profi " MRR struct tive) including	les and job evaluations, ure (multi-year
2023	0	100	0	100	0.0	1-Sided Adj
Explanation:	2HR004 HR SERVICES environment, digitization documents and smooth bedocuments and for any p	of the employee ousiness operati	e file room l ons. The fu	becomes imper unds are being	rative to ensu requested to	re timely access to scan all existing paper
2023	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR004 HR STAFFING. attend various industry-consists with other Staffing profest relevant to Staffing, and industries (15K).	entric conferenc sionals. These	es and ser events pro	ninars for empl vide staff with	oyee develop opportunities	ment and to engage to discuss topics
2023	86	10	0	96	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING SPE response to an increased ultimately staff a qualified FTE/\$86K each).	hiring volume,	and to mee	et the requirem	ents to recrui	t, test, screen, and
2023	0	40	0	40	0.0	1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
xplanation:	2HR004 HRBP. HR Bus an electronic database to corrective actions are not capabilities and may lead actions. The new databa approach that disciplinary	track non-rep currently track to potential in se will provide	resented emp ked in any ex consistencies HRBP with t	ployee correct isting HRIS sy s in the way th he required in	ive actions. Nestem due to a lat HRBP adn formation to p	Non-Represented a gap in system ninisters corrective
2023	0	75	0	75	0.0	1-Sided Adj
xplanation:	2HR004 HRAA. PHYSIC, incremental non-labor fur maintenance of pre-hire at to help ensure that all phythat are deemed job-relativalidation occurred over the confirm that employees dexecuted (75K).	nding to conduct assessments, by ysically deman and necess and second	ct legal/comp beginning wit ding jobs hav sary to safely so it is imper	liance driven whare the are-validating the specific the approproper perform the justile that the secondary.	work on the von study for Friate level of pob. The prior test be reapple	alidation and Physical Abilities testing obysical requirements Physical Abilities test raised and updated to
2023	40	5	0	45	0.6	1-Sided Adj
xplanation:	2HR004 PART-TIME CLE support ongoing test valid hrs/wk = .6 FTE, \$40K)		` '			
	, ,					
2023	134	10	0	144	1.0	1-Sided Adj
		The HR Busine or HRAs to clie	ess Partners nts, and prop	team plans to erly support o oport on perso	add one (1) I rganizational nnel and hum	HR Advisor to maintain initiatives and client
	134 2HR004 HR ADVISOR. appropriate ratio levels for needs. This HRA will profFTE \$134K).	The HR Busine or HRAs to clie	ess Partners nts, and prop	team plans to erly support o	add one (1) ł rganizational	HR Advisor to maintain initiatives and client
xplanation:	134 2HR004 HR ADVISOR. appropriate ratio levels for needs. This HRA will profFTE \$134K).	The HR Busine or HRAs to clie ovide additional	ess Partners nts, and prop I required sup	team plans to erly support o oport on perso	add one (1) I rganizational nnel and hum	HR Advisor to maintain initiatives and client
explanation:  2023 Total  2024	134 2HR004 HR ADVISOR. appropriate ratio levels for needs. This HRA will profFTE \$134K).	The HR Busine or HRAs to clie ovide additional 351 36 RE SERVICES to May 2024.	ess Partners nts, and prop I required sup 0 0 S. Internal Co	team plans to erly support on perso 1,289 36 compliance Count continues of	add one (1) herganizational onnel and hum  8.6  0.0  Insultant: This ongoing regul	HR Advisor to maintain initiatives and client nan resources issues (1  1-Sided Adj is a contract atory compliance work
xplanation:  2023 Total  2024	134 2HR004 HR ADVISOR. appropriate ratio levels for needs. This HRA will professed for the state of the state	The HR Busine or HRAs to clie ovide additional 351 36 RE SERVICES to May 2024.	ess Partners nts, and prop I required sup 0 0 S. Internal Co	team plans to erly support on perso 1,289 36 compliance Count continues of	add one (1) herganizational onnel and hum  8.6  0.0  Insultant: This ongoing regul	HR Advisor to maintain initiatives and client nan resources issues (1  1-Sided Adj is a contract atory compliance work
2023 Total 2024 Explanation:	134 2HR004 HR ADVISOR. appropriate ratio levels for needs. This HRA will professed for the state of the state	The HR Busine or HRAs to clie ovide additional additional assets as a second as a second and to meet the kforce. This a second and company and	ess Partners ints, and prop required sup  0 0 S. Internal Co The consulta Workers' Cor  0 affing team p e requiremen dditional Stat yees who have	team plans to erly support or port on personal p	add one (1) Hrganizational innel and hum  8.6  0.0  Insultant: This ongoing regulation www. and Office the control of the cont	HR Advisor to maintain initiatives and client nan resources issues (1  1-Sided Adj is a contract atory compliance work ice of Self Insured Plans  1-Sided Adj for in response to an and ultimately staff a encreased recruitment or our changing
2023 Total 2024 Explanation:	134 2HR004 HR ADVISOR. appropriate ratio levels for needs. This HRA will professed.  938 0 2HR004 EMPLOYEE CA extension from May 2022 required by California State (OSIP) requirements.  134 2HR004 STAFFING ADV increased hiring volume, qualified and diverse workefforts associated with act business, as SoCalGas as	The HR Busine or HRAs to clie ovide additional additional assets as a second as a second and to meet the kforce. This a second and company and	ess Partners ints, and prop required sup  0 0 S. Internal Co The consulta Workers' Cor  0 affing team p e requiremen dditional Stat yees who have	team plans to erly support or port on personal p	add one (1) Hrganizational innel and hum  8.6  0.0  Insultant: This ongoing regulation www. and Office the control of the cont	HR Advisor to maintain initiatives and client nan resources issues (1  1-Sided Adj is a contract atory compliance work ice of Self Insured Plans  1-Sided Adj for in response to an and ultimately staff a encreased recruitment or our changing

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

Norkpaper:	2HR004.000 - SCG	Director Fire	DEI VICES			
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 WORKFORCE internal workplace comp					-
2024	86	10	0	96	1.0	1-Sided Adj
Explanation:	2HR004 HR SERVICES increase in employee tra additional HR Analyst wi employee transactions a	nsactions req Il ensure an a	uired to main dequate ratio	tain computeri of HR staff to	zed employee supported clie	records. The nts /employees so that
2024	56	10	0	66	1.0	1-Sided Adj
Explanation:	2HR004 CLAIMS ASSO Bill SB1127, which reduct days, results in an increa payments (1 FTE \$57K)	ces the timefra	me for Worke	ers Compensa	tion determina	tions from 90 to 60
2024	134	10	0	144	1.0	1-Sided Adj
	and six (6) new initiative  • Analysis and implemer  • Analysis and implemer initiative)  • Gas Acquisition Incenti  • Implementation of JDX compensation analysis  • Engineering Focus: Im  • Engineering Focus: Do (1 FTE \$134K).	ntation of new ntation of new ve Plan Analy across multip	"Compensations and Revisule divisions (roof Engineer Compensations)	on Foundation ion nulti-year initia Career Progres	ative) including	, , ,
2024	0	150	0	150	0.0	1-Sided Adj
Explanation:	2HR004 HR SERVICES environment, digitization documents and smooth documents and for any p	of the employ business oper	ee file room lations. The fu	becomes impe unds are being	erative to ensu requested to	re timely access to scan all existing paper
2024	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR004 HR STAFFING attend various industry-cwith other Staffing profese relevant to Staffing, and industries (15K)	centric conferencesionals. The	ences and ser se events pro	ninars for emp vide staff with	loyee develop opportunities	ment and to engage to discuss topics
	industries (15K).					
2024	86	10	0	96	1.0	1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

vvorkpaper:	2HR004.000 - SCG	Director HR 8	Services					
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type		
2024	0	40	0	40	0.0	1-Sided Adj		
Explanation:	2HR004 HRBP. HR Business Partners plans to add \$40,000 in non-labor costs for a vendor to build an electronic database to track non-represented employee corrective actions. Non-Represented corrective actions are not currently tracked in any existing HRIS system due to a gap in system capabilities and may lead to potential inconsistencies in the way that HRBP administers corrective actions. The new database will provide HRBP with the required information to provide a consistent approach that disciplinary actions are handled for non-represented employees.							
2024	0	75	0	75	0.0	1-Sided Adj		
Explanation:	2HR004 HRAA. PHYSIC incremental non-labor furmaintenance of pre-hire to help ensure that all physical that are deemed job-relavalidation occurred over confirm that employees executed (75K).	inding to cond assessments nysically dema ated and nece ten years ago	uct legal/comp , beginning wit anding jobs ha ssary to safely o, so it is imper	oliance driven tha re-validat we the approp perform the j rative that the	work on the valion study for Priate level of pob. The prior test be reappr	alidation and hysical Abilities testing hysical requirements Physical Abilities test aised and updated to		
2024	40	5	0	45	0.6	1-Sided Adj		
Explanation:	2HR004 PART-TIME CL support ongoing test val hrs/wk = .6 FTE, \$40K)	idation work to	` '					
2024	134	10	0	144	1.0	1-Sided Adj		
Explanation:	2HR004 HR ADVISOR. appropriate ratio levels f needs. This HRA will pr FTE \$134K).	or HRAs to cli	ents, and prop	erly support o	organizational i	initiatives and client		
2024 Total	938	401	0	1,339	8.6			

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

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

Determination of Aujusteu-	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	4,296	4,801	4,831	6,086	6,683
Non-Labor	410	906	1,772	1,395	2,531
NSE	0	0	0	0	0
Total	4,706	5,707	6,603	7,481	9,214
FTE	53.8	57.1	56.1	65.8	70.8
Adjustments (Nominal \$) **					
Labor	1,487	1,217	793	837	892
Non-Labor	84	166	-553	95	-609
NSE	0	0	0	0	0
Total	1,571	1,383	239	932	283
FTE	13.3	11.4	7.6	7.3	7.8
Recorded-Adjusted (Nomina	al \$)				
Labor	5,783	6,018	5,623	6,923	7,574
Non-Labor	494	1,072	1,219	1,490	1,922
NSE	0	0	0	0	0
Total	6,277	7,090	6,842	8,413	9,497
FTE	67.1	68.5	63.7	73.1	78.6
acation & Sick (Nominal \$)					
Labor	980	1,036	1,066	1,220	1,337
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	980	1,036	1,066	1,220	1,337
FTE	11.9	12.2	12.4	14.3	14.8
scalation to 2021\$					
Labor	779	602	375	242	0
Non-Labor	62	97	88	114	0
NSE	0	0	0	0	0
Total	841	699	463	356	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	nt 2021\$)				
Labor	7,543	7,655	7,065	8,385	8,911
Non-Labor	556	1,169	1,307	1,604	1,922
NSE	0	0	0	0	0
Total	8,099	8,824	8,371	9,989	10,833
FTE	79.0	80.7	76.1	87.4	93.4

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

#### Summary of Adjustments to Recorded:

	In Nominal \$ (000) Incurred Costs										
	Years	2017	2018	2019	2020	2021					
Labor	-	1,487	1,217	793	837	892					
Non-Labor		84	166	-553	95	-609					
NSE		0	0	0	0	0					
	Total	1,571	1,383	239	932	283					
FTE		13.3	11.4	7.6	7.3	7.8					

#### Detail of Adjustments to Recorded:

<u>Year</u>	<u>La</u>	bor <u>I</u>	NLbr <u>I</u>	NSE	<u>FTE</u>	Adj Type		
2017		0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental costs that a Memorandum Account (	•	be requested	for recove	ry through a r	on-GRC Catastrophic Event		
2017	1,4	87	85	0	13.3	CCTR Transf From 2200-0838.000		
Explanation:	To transfer Workpaper for Structure.	rom 2HR002 to 2	2HR004 to ma	atch workpa	apers with cur	rent HR Organizational		
2017 Total	1,4	87	84	0	13.3			
2018	1,2	17	166	0	11.4	CCTR Transf From 2200-0838.000		
Explanation:	To transfer Workpaper from 2HR002 to 2HR004 to match workpapers with current HR Organizational Structure.							
2018 Total	1,2	17	166	0	11.4			
2019		0	-5	0	0.0	1-Sided Adj		
Explanation:	Exclude California Chan	nber of Commer	ce Dues					
2019	7	93 1,	102	0	7.6	CCTR Transf From 2200-0838.000		
Explanation:	To transfer Workpaper for Structure.	rom 2HR002 to 2	2HR004 to ma	atch workpa	apers with cur	rent HR Organizational		
2019		0	14	0	0.0	CCTR Transf To 2200-8000.002		
Explanation:	Transfer Non-Labor Exp	ense to the Con	np & Benefits	CC 2200-8	000.002.			
2019		0 -1,	664	0	0.0	1-Sided Adj		
Explanation:	Removal of non-GRC co	osts related to be	elow-the-line l	egal settlen	nents.			
2019 Total	7	93 -	-553	0	7.6			
2020		0	-7	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID-rela Catastrophic Event Men		•	to be reque	ested for recov	very through a non-GRC		

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandun	•		uested for re	ecovery through a non-GRC
2020	845	476	0	7.7	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from 2HR Structure.	002 to 2HR004 t	o match work	papers with	current HR Organizational
2020	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandun	-		uested for re	ecovery through a non-GRC
2020	0	-36	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandun	-		uested for re	ecovery through a non-GRC
2020	0	-204	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandun	•		uested for re	ecovery through a non-GRC
2020	-1	-3	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandun			uested for re	ecovery through a non-GRC
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandun	-		uested for re	ecovery through a non-GRC
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandun	-		uested for re	ecovery through a non-GRC
2020	0	-1	0	0.0	CCTR Transf To 2200-2011.000
Explanation:	Transfer costs to GOSI CC 2200-	-2011.000 related	d to SB1371	(BNE) Emiss	ions Strategy Program
2020	-1	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-	-2011.002 related	d to SB1371	(BLM) Emiss	ions Strategy Program
2020	0	-1	0	0.0	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-	-2011.002 related	d to SB1371	(BLM) Emiss	ions Strategy Program
2020	-6	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-	-2011.002 related	d to SB1371	(BLM) Emiss	ions Strategy Program
2020	-1	-1	0	-0.1	CCTR Transf To 2200-2011.000
Explanation:	Transfer costs to GOSI CC 2200-	-2011.000 related	d to SB1371	(BNE) Emiss	ions Strategy Program
2020	0	-103	0	0.0	1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type			
Explanation:	Removal of non-GRC costs rela							
2020 Total	837	95	0	7.3				
2021	0	-7	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	· · · · · · · · · · · · · · · · · · ·		quested for re	·			
2021	0	-3	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	· ·		quested for re	ecovery through a non-GRC			
2021	893	513	0	8.0	CCTR Transf From 2200-0838.000			
Explanation:	To transfer Workpaper from 2HR002 to 2HR004 to match workpapers with current HR Organizational Structure.							
2021	0	-33	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	· ·		quested for re	ecovery through a non-GRC			
2021	0	-77	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu			quested for re	ecovery through a non-GRC			
2021	0	-709	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	· ·		quested for r	ecovery through a non-GRC			
2021	0	-4	0	-0.1	1-Sided Adj			
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	· ·		quested for r	ecovery through a non-GRC			
2021	0	-2	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	· ·		quested for re	ecovery through a non-GRC			
2021	0	-1	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	· · · · · · · · · · · · · · · · · · ·		quested for r	ecovery through a non-GRC			
2021	-1	0	0	-0.1	1-Sided Adj			
Explanation:	Adjustment to remove non-GRC recovered through a separate re		ne SB1371 E	Emissions St	rategy Program that are being			
2021	0	0	0	0.0	1-Sided Adj			
Explanation:	Adjustment to remove non-GRC recovered through a separate re		ne SB1371 E	Emissions St	rategy Program that are being			
2021	0	-2	0	0.0	1-Sided Adj			

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services
Category-Sub: 1. SCG Director HR Services

Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type				
Explanation:	Adjustment to remove non-GRC costs recovered through a separate regulator		SB1371 Em	issions Strate	egy Program that are being				
2021	0	-5	0	0.0	1-Sided Adj				
Explanation:	·	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.							
2021	0	-279	0	0.0	1-Sided Adj				
Explanation:	Removal of non-GRC costs related to below-the-line legal settlements.								
2021 Total	892	-609	0	7.8					

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services

Category-Sub 2. Workers Comp and Long Term Disability

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

#### **Activity Description:**

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

#### **Forecast Explanations:**

#### Labor - Zero-Based

N/A

#### Non-Labor - Zero-Based

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

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

N/A

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

		In 2021\$ (000) Incurred Costs								
		Adju	sted-Recor	ded		Adjusted-Forecast				
Years	2017	2018	2019	2020	2021	2022	2023	2024		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	22,160	22,417	20,955	20,537	21,847	21,195	22,414	23,475		
NSE	0	0	0	0	0	0	0	0		
Total	22,160	22,417	20,955	20,537	21,847	21,195	22,414	23,475		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services

Category-Sub: 2. Workers Comp and Long Term Disability

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

#### **Summary of Adjustments to Forecast:**

	In 2021 \$(000) Incurred Costs										
Forecast	ast Method Base Forecast			Forec	Forecast Adjustments			Adjusted-Forecast			
Years	5	2022	2022 2023 2024		2022	2023	2024	2022	2023	2024	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	21,195	22,414	23,475	21,195	22,414	23,475	
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	
Tota	I	0	0	0	21,195	22,414	23,475	21,195	22,414	23,475	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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

i Orecast Aujusi	inont Botano.						
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type	
2022	0	21,195	0	21,195	0.0	1-Sided Adj	
Explanation:	2022 Long-Term Disa	ability (LTD) & Wo	orkers Compe	ensation (WC)	Cost Projection	n.	
2022 Tota	0	21,195	0	21,195	0.0		
2023	0	22,414	0	22,414	0.0	1-Sided Adj	
Explanation:	2023 Long-Term Disa	ability (LTD) & Wo	orkers Compe	ensation (WC)	Cost Projection	n.	
2023 Tota	I 0	22,414	0	22,414	0.0		
2024	0	23,475	0	23,475	0.0	1-Sided Adj	
Explanation:	2024 Long-Term Disa	ability (LTD) & Wo	orkers Compe	ensation (WC)	Cost Projection	n.	
2024 Tota	l 0	23,475	0	23,475	0.0		

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services

Category-Sub: 2. Workers Comp and Long Term Disability

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

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

ionimation of Augustou	-Recorded (Incurred Cos 2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
corded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	15,239	13,408	14,196	13,707	21,847
NSE	0	0	0	0	0
Total	15,239	13,408	14,196	13,707	21,847
FTE	0.0	0.0	0.0	0.0	0.0
justments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	4,452	7,144	5,351	5,372	0
NSE	0	0	0	0	0
Total	4,452	7,144	5,351	5,372	0
FTE	0.0	0.0	0.0	0.0	0.0
corded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	19,692	20,552	19,547	19,079	21,847
NSE	0	0	0	0	0
Total	19,692	20,552	19,547	19,079	21,847
FTE	0.0	0.0	0.0	0.0	0.0
cation & Sick (Nominal \$	)				
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
calation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	2,469	1,865	1,408	1,458	0
NSE	0	0	0	0	0
Total	2,469	1,865	1,408	1,458	0
FTE	0.0	0.0	0.0	0.0	0.0
corded-Adjusted (Consta	ant 2021\$)				
Labor	0	0	0	0	0
Non-Labor	22,160	22,417	20,955	20,537	21,847
NSE	0	0	0	0	0
Total	22,160	22,417	20,955	20,537	21,847
FTE	0.0	0.0	0.0	0.0	0.0

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. SCG Director HR Services

Category-Sub: 2. Workers Comp and Long Term Disability

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

#### Summary of Adjustments to Recorded:

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

#### Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	
2017	0	4,452	0	0.0	1-Sided Adj	
Explanation:	2017 Adjustment as Worker	s Comp Reserve	s should not b	e included		
2017 Total	0	4,452	0	0.0		
2018	0	7,144	0	0.0	1-Sided Adj	
Explanation:	2018 Adjustment as Worker	s Comp Reserve	s should not b	e included		
2018 Total	0	7,144	0	0.0		
2019	0	5,351	0	0.0	1-Sided Adj	
Explanation:	2019 Adjustment as Worker	s Comp Reserve	s should not b	e included		
2019 Total	0	5,351	0	0.0		
2020	0	5,372	0	0.0	1-Sided Adj	
Explanation:	2020 Adjustment as Worker	s Comp Reserve	s should not b	e included		
2020 Total	0	5,372	0	0.0		
2021 Total	0	0	0	0.0		

**Supplemental Workpapers for Workpaper 2HR006.001** 

SoCalGas Workers' Compensation Projection For Years 2022-2024

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

#### **Assumptions**

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

#### **Escalation Factors**

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

# SoCalGas Long-Term Disability Projection For Years 2022-2024

		Actual	Projected						
Type of Cost	2021		2022		2023		2024		
Disablity Activity	\$	5,801,403	\$	6,378,242	\$	7,033,183	\$	7,494,461	
Total Cost	\$	5,801,403	\$	6,378,242	\$	7,033,183	\$	7,494,461	
Workers' Comp			\$	14,816,964	\$	15,380,927	\$	15,980,768	
Total LTD and Workers' Comp			\$	21,195,207	\$	22,414,109	\$	23,475,229	
Faceletian Factors				9.94%		10.27%		6.56%	
Escalation Factors Labor escalation Change in Headcount				3.46% 6.48%		3.13% 7.14%		3.08% 3.48%	

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness

Workpaper: 2HR005.000

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

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

#### Workpapers belonging to this Category:

#### 2HR005.000 SCG Director Labor Relations & Wellness

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness
Category-Sub 1. SCG Director Labor Relations & Wellness

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

#### **Activity Description:**

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

#### **Forecast Explanations:**

#### Labor - Base YR Rec

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

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

#### Non-Labor - Base YR Rec

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

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

#### **NSE - Base YR Rec**

N/A

#### Summary of Results:

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness Category-Sub: 1. SCG Director Labor Relations & Wellness

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

#### **Summary of Adjustments to Forecast:**

	In 2021 \$(000) Incurred Costs										
Forecas	t Method	hod Base Forecast Forecas				ast Adjust	ments	Adjus	Adjusted-Forecast		
Years	s	2022	2023	2024	2022	2023	2024	2022	2023	2024	
Labor	Base YR Rec	2,577	2,577	2,577	0	0	0	2,577	2,577	2,577	
Non-Labor	Base YR Rec	470	470	470	256	225	336	726	695	806	
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	
Tota	al	3,046	3,046	3,046	256	225	336	3,302	3,271	3,382	
FTE	Base YR Rec	21.9	21.9	21.9	0.0	0.0	0.0	21.9	21.9	21.9	

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2022	0	5	0	5	0.0	1-Sided Adj
xplanation:	2HR005 SHRM PROFE requesting non-labor co certifications, which will with other HR professio	sts for Society f provide benefit	or Human Res s for both Lab	esource Mana oor Relations	agement (SHR and Wellness	RM) membership and Advisors to connect
2022	0	2	0	2	0.0	1-Sided Adj
xplanation:	2HR005 NEW SUPERV requests the non-labor of Bargaining Agreement (programs replace prior place at SoCalGas. De better union-management will save SoCalGas the	costs to provide CBA) and Altern versions of train veloping in-hous ent relationship.	new supervis native Dispute ling that was se versions w Long-term, t	sors of represe Resolution outsourced a vill enhance she implemen	sented employ (ADR) training nd not specific upervisor kno tation of these	rees with Collective g. These new training to the agreements in wledge and drive a
2022	0	9	0	9	0.0	1 Cidad Adi
		•	U	9	0.0	1-Sided Adj
xplanation:	2HR005 WELLNESS Solicense in 2022 required \$5k for 2022).	OFTWARE. We	ellness plans	to obtain an	additional iVO	S Wellness Software
explanation:	license in 2022 required	OFTWARE. We	ellness plans	to obtain an	additional iVO	S Wellness Software
	license in 2022 required \$5k for 2022).	OFTWARE. We also to review employed and Skills	ellness plans loyee Wellnes 0 Labor Relati n SoCalGas a (PACKS) stu	to obtain an ass claims (Ar 30 ons and Wel and the Unio dies of various	additional iVO nual fees = \$4  0.0 ness is requents to perform to serior columns to perform to serior columns to poblem.	S Wellness Software 4K, Additional license = 1-Sided Adj sting non-labor dollars Pay Analysis of assifications. These
2022	license in 2022 required \$5k for 2022).  0 2HR005 JOB GRADE E required to fulfill the agr Comprehension, Knowle studies evaluate various	OFTWARE. We also to review employed and Skills	ellness plans loyee Wellnes 0 Labor Relati n SoCalGas a (PACKS) stu	to obtain an ass claims (Ar 30 ons and Wel and the Unio dies of various	additional iVO nual fees = \$4  0.0 ness is requents to perform to serior columns to perform to serior columns to poblem.	S Wellness Software 4K, Additional license =  1-Sided Adj sting non-labor dollars Pay Analysis of assifications. These
2022 Explanation:	license in 2022 required \$5k for 2022). 0 2HR005 JOB GRADE E required to fulfill the agr Comprehension, Knowle studies evaluate various (30K).	OFTWARE. We all to review employs 30 EVALUATIONS. Beement betwee edge and Skills all job positions we all to see all to s	ellness plans oyee Wellnes  0  Labor Relati n SoCalGas a (PACKS) stu vith the poten  0  ARS. Labor d seminars foevents provid	to obtain an ass claims (Ar 30 ons and Wel and the Unio dies of varioutial of re-level 10 Relations recor employee e staff with o	0.0 ness is requents union job classing them to despend	S Wellness Software 4K, Additional license and to engage with other of the course of t

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness Category-Sub: 1. SCG Director Labor Relations & Wellness

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

уогкрарег.	2111005.000 - 500	Director Labor	T CIGUIOTIS &	, veiii iess		
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	2HR005 CONFERENC industry-centric confere Wellness professionals Wellness, and opportun	nces and semination. These events	ars for emplo provide staff	yee developn with opportun	nent and to en ities to discuss	gage with other s topics relevant to
2022	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HA scan and convert Labor access to files in a post delivery times and effici alignment with SoCalGa	Relations archive-COVID hybrid verse when work	ves and files vork environn ing remotely	to a digital me nent. File digi . Additionally,	edia format for tization will im	purposes of improving prove data request
2022	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HA and convert Wellness a files in a post-COVID hy and efficiency when wo SoCalGas sustainability	rchives and files brid work envird rking remotely.	to a digital nonment. File o	nedia format f digitization wil	or purposes of I improve data	improving access to request delivery times
2022	0	6	0	6	0.0	1-Sided Adj
	Certification, and DOT/I employees with evidence support, and motivate effitness, (2) nutrition, (3) coaching, the Certified change with long-term vecrtification guides Well (DOT) Drug & Alcohol S	ce-based knowle mployees to ma mental and emo Wellness Coach values as part of ness employees	edge across fi ke positive lif otional wellbe course will fa the Compan s through the	ve major area estyle chango ing, (4) recov acilitate emplo y's sustainabi	as of systemat es. The five ar ery and regen byees to achie lity plan. Addi	ic processes to guide, reas are (1) movement eration, and (5) ve positive behavior tionally, DOT/DER
2022	0	33	0	33	0.0	1-Sided Adj
Explanation:	2HR005 DOT DRUG & online drug and alcohol safety-sensitive classificatotal).	DOT complianc	e training for	supervisors of	overseeing, an	d employees in,
2022	0	30	0	30	0.0	1-Sided Adj
Explanation:	2HR005 COMPANY-UN associated with the cos Unions (30K).					
2022	0	23	0	23	0.0	1-Sided Adj
Explanation:	RAMP: Risk Chapter S Anticipated increase in			_		
2022 Total	0	256	0	256	0.0	
2023	0	5	0	5	0.0	1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness
Category-Sub: 1. SCG Director Labor Relations & Wellness

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

Workpaper:	2HR005.000 - SCG	Director Labor i	Relations & \	veiiness		
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	2HR005 SHRM PROFES requesting non-labor cos certifications, which will pwith other HR profession.	ts for Society for provide benefits	or Human Re for both Lab	source Manago or Relations ar	ement (SHR nd Wellness	M) membership and Advisors to connect
2023	0	2	0	2	0.0	1-Sided Adj
Explanation:	2HR005 NEW SUPERVI- requests the non-labor of Bargaining Agreement (C programs replace prior ver place at SoCalGas. Development of better union-management will save SoCalGas the e	osts to provide in the costs to provide in the costs and Altern ersions of training eloping in-hous in relationship.	new supervis ative Dispute ng that was o e versions w Long-term, t	sors of represele Resolution (A outsourced and ill enhance sup ne implementa	nted employe DR) training not specific ervisor know	ees with Collective  These new training  to the agreements in  vledge and drive a
2023	0	4	0	4	0.0	1-Sided Adj
Explanation:	2HR005 WELLNESS SO Software license, require		-			
2023	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 JOB GRADE EN required to fulfill the agre Comprehension, Knowled studies evaluate various (10K).	ement between dge and Skills (	SoCalGas a PACKS) stud	and the Unions dies of various	to perform F union job cla	Pay Analysis of assifications. These
2023	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCE various industry-centric c Labor Relations profession to Labor Relations, and c industries (10K).	onferences and onals. These e	d seminars fo vents provid	or employee de e staff with opp	velopment a ortunities to	nd to engage with other discuss topics relevant
2023	0	8	0	8	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCE industry-centric conference Wellness professionals. Wellness, and opportunit	ces and semina These events p	ars for emplo provide staff	yee developme with opportuniti	ent and to en es to discus	gage with other s topics relevant to
2023	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HAR scan and convert Labor F access to files in a post-C delivery times and efficient alignment with SoCalGas	Relations archiv COVID hybrid w ncy when worki	ves and files vork environn ing remotely	to a digital med nent. File digitiz . Additionally, tl	ia format for ation will im	purposes of improving prove data request
2023	0	50	0	50	0.0	1-Sided Adj

PEOPLE AND CULTURE DEPARTMENT

Area:

Witness: Abigail M. Nishimoto B. SCG Director Labor Relations & Wellness Category: 1. SCG Director Labor Relations & Wellness Category-Sub: 2HR005.000 - SCG Director Labor Relations & Wellness Workpaper: Labor **NLbr NSE Total FTE** Adj\_Type **Year** 2HR005 CONVERT HARD COPY TO DIGITAL. Wellness is requesting the non-labor dollars to scan **Explanation:** and convert Wellness archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitization will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with SoCalGas sustainability efforts. (50K). 2023 0.0 1-Sided Adj **Explanation:** 2HR005 WELLNESS TRAINING. Wellness is requesting non-labor dollars for Wellness Coaching Certification, and DOT/DER certifications. Wellness Coaching Certifications provides Wellness employees with evidence-based knowledge across five major areas of systematic processes to guide, support, and motivate employees to make positive lifestyle changes. The five areas are (1) movement fitness, (2) nutrition, (3) mental and emotional wellbeing, (4) recovery and regeneration, and (5) coaching, the Certified Wellness Coach course will facilitate employees to achieve positive behavior change with long-term values as part of the Company's sustainability plan. Additionally, DOT/DER certification guides Wellness employees through the aspects of U.S. Department of Transportation (DOT) Drug & Alcohol Supervisor Training (6K). 2023 8 0.0 1-Sided Adj **Explanation:** 2HR005 DOT DRUG & ALCOHOL TRAINING. Wellness is requesting non-labor dollars for mandatory online drug and alcohol DOT compliance training for supervisors overseeing employees in safety-sensitive classified positions (\$8K). 2023 0 30 30 0.0 1-Sided Adj **Explanation:** 2HR005 COMPANY-UNION DISPUTE RESOLUTION. Labor Relations requests the non-labor costs associated with the cost of labor arbitrations and to resolve disputes between SoCalGas and the Unions (30K). 2023 42 42 0.0 1-Sided Adj **Explanation:** RAMP: Risk Chapter SCG-Risk-5, Risk EMPL, ID C2 -- Drug and Alcohol Testing Programs. Anticipated increase in mandated D&A Testing due to forecasted Headcount increases. 2023 Total 0 225 0 225 0.0 2024 5 0.0 1-Sided Adj **Explanation:** 2HR005 SHRM PROFESSIONAL MEMBERSHIP & CERTIFICATION. Labor Relations & Wellness is requesting non-labor costs for Society for Human Resource Management (SHRM) membership and certifications, which will provide benefits for both Labor Relations and Wellness Advisors to connect with other HR professionals and knowledge transfers from this industry-standard program (5K). 2024 0.0 1-Sided Adj **Explanation:** 2HR005 NEW SUPERVISOR TRAINING (LABOR RELATIONS). Labor Relations & Wellness requests the non-labor costs to provide new supervisors of represented employees with Collective Bargaining Agreement (CBA) and Alternative Dispute Resolution (ADR) training. These new training programs replace prior versions of training that was outsourced and not specific to the agreements in place at SoCalGas. Developing in-house versions will enhance supervisor knowledge and drive a better union-management relationship. Long-term, the implementation of these new in-house trainings will save SoCalGas the expense of using external resources (2K). 2024 0 4 0 4 0.0 1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness Category-Sub: 1. SCG Director Labor Relations & Wellness

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

Workpaper:	2HR005.000 - SCG Director Labor Relation	is & vveilness		
<u>Year</u>	<u>Labor</u> <u>NLbr</u> <u>NSE</u>	<u>Total</u> <u>I</u>	<u>FTE</u>	Adj_Type
Explanation:	2HR005 WELLNESS SOFTWARE. Wellness re Software license, required to review employee \	•		S Claims
2024	0 100 0	100	0.0 1-	Sided Adj
Explanation:	2HR005 Labor Relations CBA negotiations expe	enses - 2024		
2024	0 10 0	10	0.0 1-	Sided Adj
Explanation:	2HR005 JOB GRADE EVALUATIONS. Labor For required to fulfill the agreement between SoCald Comprehension, Knowledge and Skills (PACKS studies evaluate various job positions with the p (10K).	Gas and the Unions to postudies of various unions.	perform Pay Ana on job classificat	lysis of ions. These
2024	0 10 0	10	0.0 1-	Sided Adj
Explanation:	2HR005 CONFERENCES AND SEMINARS. La various industry-centric conferences and semina Labor Relations professionals. These events put to Labor Relations, and opportunities to benefit industries (10K).	ars for employee develor ovide staff with opportu	opment and to er unities to discuss	ngage with other topics relevant
2024	0 8 0	8	0.0 1-	Sided Adj
Explanation:	2HR005 CONFERENCES AND SEMINARS. Windustry-centric conferences and seminars for e Wellness professionals. These events provide: Wellness, and opportunities to benefit from the	mployee development staff with opportunities	and to engage w to discuss topics	ith other relevant to
2024	0 50 0	50	0.0 1-	Sided Adj
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. scan and convert Labor Relations archives and access to files in a post-COVID hybrid work env	files to a digital media t	-	
2024	0 50 0	50	0.0 1-	Sided Adj
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. and convert Wellness archives and files to a dig files in a post-COVID hybrid work environment. and efficiency when working remotely. Additional SoCalGas sustainability efforts. (50K).	ital media format for pu File digitization will imp	rposes of improv	ving access to st delivery times
2024	0 6 0	6	0.0 1-	Sided Adj
Explanation:	2HR005 WELLNESS TRAINING. Wellness is recertification, and DOT/DER certifications. Well employees with evidence-based knowledge acresupport, and motivate employees to make positifitness, (2) nutrition, (3) mental and emotional we coaching, the Certified Wellness Coach course change with long-term values as part of the Corcertification guides Wellness employees through (DOT) Drug & Alcohol Supervisor Training (6K).	ness Coaching Certifications five major areas of two lifestyle changes. The ellbeing, (4) recovery a will facilitate employees in the aspects of U.S. Dentifications.	ations provides V systematic proce The five areas are nd regeneration, to achieve posi lan. Additionally	Vellness esses to guide, e (1) movement , and (5) tive behavior , DOT/DER

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness Category-Sub: 1. SCG Director Labor Relations & Wellness

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness
Category-Sub: 1. SCG Director Labor Relations & Wellness

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

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

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

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness
Category-Sub: 1. SCG Director Labor Relations & Wellness

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

### Summary of Adjustments to Recorded:

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

# Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memora		•	requested f	for recovery through a non-GRC
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memora		•	requested f	for recovery through a non-GRC
2020 Total	0	-13	0	0.0	
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memora		•	requested f	for recovery through a non-GRC
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memora		· ·	requested f	for recovery through a non-GRC
2021 Total	0	-8	0	0.0	

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness
Category-Sub: 1. SCG Director Labor Relations & Wellness

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

#### RAMP Item #1

#### **RAMP Activity**

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

RAMP Line Item ID: C03

RAMP Line Item Name: Employee Wellness Programs

Tranche(/s): Tranche1: Overall

### **GRC Forecast Cost Estimates (\$000)**

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

# **Cost Estimate Changes from RAMP:**

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

#### **GRC Work Unit/Activity Level Estimates**

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

#### Work Unit Changes from RAMP:

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

#### Risk Spend Efficiency (RSE)

	GRU RSE	RAMP RSE
Tranche 1	5.000	1.900

### **RSE Changes from RAMP:**

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: B. SCG Director Labor Relations & Wellness
Category-Sub: 1. SCG Director Labor Relations & Wellness

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

#### RAMP Item # 2

#### **RAMP Activity**

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

RAMP Line Item ID: C02

RAMP Line Item Name: Drug and Alcohol Testing Programs

Tranche(/s): Tranche1: Overall

### **GRC Forecast Cost Estimates (\$000)**

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

### **Cost Estimate Changes from RAMP:**

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

#### **GRC Work Unit/Activity Level Estimates**

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

### Work Unit Changes from RAMP:

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

### Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE	
Tranche 1	30.000	2.900	

#### **RSE Changes from RAMP:**

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: C. SCG Director Org Effectiveness

Workpaper: 2HR007.000

### Summary for Category: C. SCG Director Org Effectiveness

	Adjusted-Recorded		Adjusted-Forecast	
	2021	2022	2023	2024
Labor	2,401	2,535	2,535	2,535
Non-Labor	586	687	735	607
NSE	0	0	0	0
Total	2,987	3,222	3,270	3,142
FTE	22.7	23.7	23.7	23.7
Workpapers belonging	to this Category:			
2HR007.000 SCG Dire	ector Org Effectiveness			
Labor	2,401	2,535	2,535	2,535
Non-Labor	586	687	735	607
NSE	0	0	0	0
Total	2,987	3,222	3,270	3,142
FTE	22.7	23.7	23.7	23.7

In 2021\$ (000) Incurred Costs

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: C. SCG Director Org Effectiveness
Category-Sub 1. SCG Director Org Effectiveness

Workpaper: 2HR007.000 - SCG Director Org Effectiveness

#### **Activity Description:**

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

#### **Forecast Explanations:**

#### Labor - Base YR Rec

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

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

#### Non-Labor - Base YR Rec

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

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

#### **NSE - Base YR Rec**

N/A

### **Summary of Results:**

				ln 2021\$ (00	0) Incurred (	Costs				
		Adju	sted-Recor	ded		Ad	Adjusted-Forecast			
Years	2017	2018	2019	2020	2021	2022	2023	2024		
Labor	2,233	2,097	2,187	1,875	2,401	2,535	2,535	2,535		
Non-Labor	689	405	802	796	586	687	735	607		
NSE	0	0	0	0	0	0	0	0		
Total	2,921	2,502	2,989	2,672	2,988	3,222	3,270	3,142		
FTE	20.5	19.1	20.4	16.5	22.7	23.7	23.7	23.7		

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: C. SCG Director Org Effectiveness
Category-Sub: 1. SCG Director Org Effectiveness

Workpaper: 2HR007.000 - SCG Director Org Effectiveness

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#### **Summary of Adjustments to Forecast:**

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type	
2022	0	80	0	80	0.0	1-Sided Adj	

### **Explanation:**

RAMP: Chapter SCG-CFF-7, ID 3 -- Training. 2HR007 STRATEGIC LEADER DEVELOPMENT PROGRAM ENHANCEMENTS. These increases account for rising vendor costs through our partner organization for this critical program for senior leaders. The cost of the program has been trimmed significantly since it was originally launched, but with rising space rental expense increase, the overall cost does increase slightly each year. (40K).

LEADERSHIP CHALLENGE ENHANCEMENTS. The Leadership Challenge is designed for high potential managers who are preparing for leadership positions of increased responsibility. The program focuses on preparing leaders to think about inclusivity in a way that is strategic and collaborative. Current material has not been updated in over 5 years and requires updates to better align with Company goals and initiatives, including diversity, equity and inclusion and the Company's sustainability plan. (40K)

2022 **Explanation**:

RAMP: Chapter SCG-CFF-7, ID 2 -- Knowledge Transfer. 2HR007 EMPLOYEE DEVELOPMENT ADVISOR.

155

1.0

1-Sided Adj

OE plans to add one (1) Employee Development Advisor (EDA) to support mitigation efforts associated with the potential knowledge vacuum of represented employee vacancies, and to identify the critical skills and attributes that must be transitioned prior to the departure of key represented personnel (1 FTE \$134K Labor, \$10 NL).

APQC MEMBERSHIP. This membership gives access to a full suite of benchmarking, best practices, and maturity models to support Knowledge Management efforts.

SoCalGas believes APQC membership, used by other peer energy companies facing similar workforce planning issues as SoCalGas, is important to our workforce planning efforts (\$11K).

2022 Total	134	101	0	235	1.0		
2023	0	128	0	128	0.0	1-Sided Adj	

PEOPLE AND CULTURE DEPARTMENT Area:

Abigail M. Nishimoto Witness:

C. SCG Director Org Effectiveness Category: 1. SCG Director Org Effectiveness Category-Sub:

Workpaper:	2HR007.000 - SCG [	Director Org I	Effectiveness			
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	RAMP: Chapter SCG-CF PROGRAM ENHANCEM organization for this critical significantly since it was a cost does increase slight!  LEADERSHIP CHALLEN Leadership training camp the program will be due for areas of inclusive leaders focus was identified as a Planning portion of the 20 with outside vendors and programming in the past.	ENTS. Thes all program for priginally laur yeach year.  GE ENHANC was internal or another relability, knowled key mitigation 21 RAMP fili academic install programmers.	te increases a for senior leader inched, but with (40K). CEMENTS. Lo ly updated ar fresher as we ge transfer, a in strategy for ing. The cost	ers. The cost of the rising space eadership Traind converted to seek to build and succession some areas of for enhancem	ng vendor costs of the program h rental expense ning Camp enha o a virtual forma in more critical s o planning/devel f risk outlined in ents is estimate	through our partner as been trimmed increase, the overall ancements (RAMP). t in 2020. By 2023, skill building in the opment. This new the Workforce d based on prior work
2023	134	21	0	155	1.0	1-Sided Adj
Explanation:	RAMP: Chapter SCG-CF ADVISOR.  OE plans to add one (1) E with the potential knowled skills and attributes that m FTE \$134K Labor, \$10 NI APQC MEMBERSHIP. T and maturity models to su SoCalGas believes APQC planning issues as SoCal	Employee De lge vacuum on nust be trans L). his members upport Knowle	evelopment An of represente itioned prior t ship gives acc edge Manage p, used by ot	dvisor (EDA) to d employee va o the departur cess to a full so ement efforts.	o support mitigancancies, and to e of key represe uite of benchma	identify the critical ented personnel (1 rking, best practices, cing similar workforce
2023 Total	134	149	0	283	1.0	
2024	134	21	0	155	1.0	1-Sided Adj
Explanation:	RAMP: Chapter SCG-CF ADVISOR.  OE plans to add one (1) E with the potential knowled skills and attributes that m FTE \$134K Labor, \$10 NI APQC MEMBERSHIP. T and maturity models to su SoCalGas believes APQC planning issues as SoCal	Employee De lge vacuum o nust be trans _). his members upport Knowle	evelopment An of represente itioned prior t ship gives acc edge Manage p, used by ot	dvisor (EDA) to d employee va o the departur cess to a full so ement efforts.	o support mitiga acancies, and to e of key represe uite of benchma gy companies fa	identify the critical ented personnel (1 rking, best practices, cing similar workforce
0651 =		•			,	11/1.
2024 Total	134	21	0	155	1.0	

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: C. SCG Director Org Effectiveness
Category-Sub: 1. SCG Director Org Effectiveness

Workpaper: 2HR007.000 - SCG Director Org Effectiveness

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

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

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: C. SCG Director Org Effectiveness
Category-Sub: 1. SCG Director Org Effectiveness

Workpaper: 2HR007.000 - SCG Director Org Effectiveness

# Summary of Adjustments to Recorded:

		In Nomina	l \$ (000) Incurred Co	osts		
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	22	-7	-7
NSE		0	0	0	0	0
	Total		0	22	-7	-7
FTE		0.0	0.0	0.0	0.0	0.0

# Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	22	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expens	e to the Comp & E	Benefits CC 2	200-8000.00	02.
2019 Total	0	22	0	0.0	
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memora		•	requested f	or recovery through a non-GRC
2020 Total	0	-7	0	0.0	
2021	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memora		•	requested f	or recovery through a non-GRC
2021 Total	0	-7	0	0.0	

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: C. SCG Director Org Effectiveness
Category-Sub: 1. SCG Director Org Effectiveness

Workpaper: 2HR007.000 - SCG Director Org Effectiveness

# RAMP Item # 1

#### **RAMP Activity**

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

RAMP Line Item ID: 03

RAMP Line Item Name: Training Tranche(/s): Tranche1: Overall

# **GRC Forecast Cost Estimates (\$000)**

	2021 Historical	2022	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range	
	Embedded Cost (2021 \$)	Forecast (2021 \$)			(2020 Inc	urred \$) High
	(2021 ψ)	(2021 Ψ)	(2021 ψ)	(2021 ψ)	LOW	iligii
Tranche 1 Cost Estimate	1,115	1,195	1,243	1,115	620	750

### **Cost Estimate Changes from RAMP:**

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

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

# Work Unit Changes from RAMP: No feasible units for this activity.

Diale	0	T#: -:	(DCE)
RISK	Spena	Efficiency	いてるこ)

	GRC RSE	RAMP RSE	
Tranche 1	0.000	0.000	

# **RSE Changes from RAMP:**

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: C. SCG Director Org Effectiveness
Category-Sub: 1. SCG Director Org Effectiveness

Workpaper: 2HR007.000 - SCG Director Org Effectiveness

# RAMP Item # 2

#### **RAMP Activity**

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

RAMP Line Item ID: 02

RAMP Line Item Name: Knowledge Transfer

Tranche(/s): Tranche1: Overall

<u>GRC</u>	Forecast	Cost	Estimates	<u>(\$000)</u>

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

**Cost Estimate Changes from RAMP:** 

N/A

<b>GRC Work</b>	Unit/Activity	/ Level Estimates
-----------------	---------------	-------------------

Unit of	2021 Historical Embedded	2022 Forecast	2023 Forecast	2024 Forecast	2024 RA Range Act	
Measure	Activities	Activities	Activities	Activities	Low	High
Tranche 1 0	0.00	1.00	1.00	1.00	0.00	1.00
Work Unit Changes from	n RAMP:					

#### Work Unit Changes from RAMP:

No feasible units for this activity.

### Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE	
Tranche 1	0.000	0.000	

**RSE Changes from RAMP:** 

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: C. SCG Director Org Effectiveness
Category-Sub: 1. SCG Director Org Effectiveness

Workpaper: 2HR007.000 - SCG Director Org Effectiveness

# RAMP Item # 3

#### **RAMP Activity**

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

RAMP Line Item ID: 04

RAMP Line Item Name: Training - Technical non-HR

Tranche(/s): Tranche1: Overall

### **GRC Forecast Cost Estimates (\$000)**

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

**Cost Estimate Changes from RAMP:** 

N/A

<b>GRC Work</b>	Unit/Activity	/ Level Estimates
-----------------	---------------	-------------------

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

Work Unit Changes from RAMP:

No feasible units for this activity.

### Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE	
Tranche 1	0.000	0.000	

**RSE Changes from RAMP:** 

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: D. SCG Director Diversity, Equity and Inclusion

Workpaper: 2HR008.000

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

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

# Workpapers belonging to this Category:

# 2HR008.000 SCG Diversity, Equity and Inclusion Director

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: D. SCG Director Diversity, Equity and Inclusion
Category-Sub 1. SCG Diversity Equity and Inclusion Director

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

#### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Base YR Rec

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

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

#### Non-Labor - Base YR Rec

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

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

#### NSE - Base YR Rec

N/A

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: D. SCG Director Diversity, Equity and Inclusion
Category-Sub 1. SCG Diversity Equity and Inclusion Director

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

### **Summary of Results:**

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

PEOPLE AND CULTURE DEPARTMENT Area:

Witness: Abigail M. Nishimoto

D. SCG Director Diversity, Equity and Inclusion Category: Category-Sub: 1. SCG Diversity Equity and Inclusion Director

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

### **Summary of Adjustments to Forecast:**

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

Forecast Adjusti	ecast Adjustment Details:							
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type		
2022	0	40	0	40	0.0	1-Sided Adj		
Explanation:	2HR008 EMPLOYEE RE that support SoCalGas's principles. ERGs are an awareness and act as a leadership development, educational speakers, learelations and staffing every speakers.	Sustainability integral comporidge across and communarning and de	Strategy to property of the Society	romote and f SoCalGas DE s. ERGs sup employees th portunities, a	oster Diversity El strategy and port manageria rough team-bu	, Equity & Inclusion serve to raise al effectiveness, ilding exercises,		
2022	0	10	0	10	0.0	1-Sided Adj		
Explanation:	2HR008 DEI STAFF DE\ Equity and Inclusion spec Strategy that seeks to incroles (\$2.5K X 4 = \$10K)	cific developm crease racial a	nent programs	which suppo	orts SoCalGas'	s Sustainability		
2022	0	5	0	5	0.0	1-Sided Adj		
Explanation:	2HR008 DEI TRAVEL MI of DEI Staff Developmen and Inclusion specific de seeks to increase racial a = \$5K).	t to attend Le velopment pro	adership Com ograms which	petency Dev supports So	elopment alono CalGas's Susta	g with Diversity , Equity ainability Strategy that		
2022	0	15	0	15	0.0	1-Sided Adj		
Explanation:	2HR008 EMPLOYEE RESOURCE GROUP SUMMIT. Costs primarily for external speakers for the annual Employee Resource Group (ERG) Summit. The goal of the ERG Summit is to increase employee engagement and trust, and establish a sense of belonging among employees so that they feel more connected at work, work harder and smarter, and produce a higher quality work. As a result, the Company anticipates that the ERG Summit will result in gains in the form of improved performance, innovation, and decision-making. (\$15K annually).							
2022 Total	0	70	0	70	0.0			

Note: Totals may include rounding differences.

0

40

2023

0

40

0.0

1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: D. SCG Director Diversity, Equity and Inclusion
Category-Sub: 1. SCG Diversity Equity and Inclusion Director

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

Workpaper:	2HR008.000 - SCG L	iversity, ⊑quit	y and inclusi	on Director							
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type					
Explanation:	that support SoCalGas's S principles. ERGs are an i awareness and act as a b leadership development, a educational speakers, lea	PHR008 EMPLOYEE RESOURCE GROUPS. Costs for four (4) Employee Resource Groups (ERGs) that support SoCalGas's Sustainability Strategy to promote and foster Diversity, Equity & Inclusion orinciples. ERGs are an integral component of the SoCalGas DEI strategy and serve to raise awareness and act as a bridge across cultural issues. ERGs support managerial effectiveness, eadership development, and communications with employees through team-building exercises, educational speakers, learning and development opportunities, and market materials for community elations and staffing events (\$10K x 4 - \$40K annually).									
2023	0	10	0	10	0.0	1-Sided Adj					
Explanation:	2HR008 DATA ANALYTIC data tracking and reporting sustainability reporting. T employee composition, ar support data analysis.	g on DEI metri he enhanced o	cs both as a data and rep	federal requir orting will help	ement and vo SoCalGas be	luntarily through etter understand					
2023	0	13	0	13	0.0	1-Sided Adj					
Explanation:	Equity and Inclusion spec	2HR008 DEI STAFF DEVELOPMENT. Leadership Competency Development along with Diversity, Equity and Inclusion specific development programs which supports SoCalGas's Sustainability Strategy that seeks to increase racial and ethnic diversity and women representation in leadership roles (\$2.5K X 4 = \$10K).									
2023	0	6	0	6	0.0	1-Sided Adj					
Explanation:	2HR008 DEI TRAVEL MIL of DEI Staff Development and Inclusion specific dev seeks to increase racial at = \$5K).	to attend Lead elopment prog	dership Com rams which	petency Deve supports SoC	opment along alGas's Susta	with Diversity , Equity inability Strategy that					
2023	0	15	0	15	0.0	1-Sided Adj					
Explanation:	2HR008 EMPLOYEE RES annual Employee Resource employee engagement and feel more connected at wo the Company anticipates to performance, innovation, a	ce Group (ERC ad trust, and es ork, work harde that the ERG S	G) Summit stablish a ser er and smart Summit will re	The goal of the nse of belongi er, and produce esult in gains	e ERG Summ ng among em ce a higher qu	it is to increase ployees so that they ality work. As a result,					
2023	134	10	0	144	1.0	1-Sided Adj					
Explanation:	2HR008 DIVERSITY & IN increased workload relate additional Employee Resolutionally, this resource Development (1 FTE \$134)	d to data colle ource Groups ( will be involve	ction, analys ERGs) whicl	is, and reporti require man	ng, as well as agement and	the addition of oversight.					
2023 Total	134	94	0	228	1.0						
2024	0	13	0	13	0.0	1-Sided Adj					

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: D. SCG Director Diversity, Equity and Inclusion
Category-Sub: 1. SCG Diversity Equity and Inclusion Director

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

vvorkpaper:	2HR008.000 - SCG	Diversity, Equil	ty and inclusi	on Director		
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	2HR008 DEI STAFF DEN Equity and Inclusion spec Strategy that seeks to inc roles (\$2.5K X 4 = \$10K)	cific developme crease racial ar	ent programs	which suppor	ts SoCalGas'	s Sustainability
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR008 DATA ANALYTIC data tracking and reporting sustainability reporting. employee composition, a support data analysis.	ng on DEI metr The enhanced	ics both as a data and rep	federal requi	rement and vo SoCalGas be	oluntarily through etter understand
2024	0	40	0	40	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RE that support SoCalGas's principles. ERGs are an awareness and act as a leadership development, educational speakers, lear relations and staffing every speakers.	Sustainability sintegral comporidge across of and communications and developments and developments around the second second around and developments around the second seco	Strategy to pronent of the Scultural issues cations with e elopment opp	omote and fo soCalGas DE s. ERGs supp mployees thro portunities, an	ster Diversity, strategy and ort manageria ough team-bu	Equity & Inclusion serve to raise all effectiveness, ilding exercises,
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	2HR008 DEI TRAVEL MI of DEI Staff Developmen and Inclusion specific de seeks to increase racial a = \$5K).	t to attend Lea velopment proզ	dership Com grams which	petency Deve supports SoC	lopment along alGas's Susta	g with Diversity , Equity iinability Strategy that
2024	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RE annual Employee Resourcemployee engagement a feel more connected at withe Company anticipates performance, innovation,	rce Group (ERond trust, and export, work hard that the ERG	G) Summit. <sup>-</sup> stablish a ser ler and smart Summit will re	The goal of th nse of belong er, and produ esult in gains	e ERG Summ ng among em ce a higher qu	it is to increase ployees so that they ality work. As a result,
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR008 DIVERSITY & IN increased workload relate additional Employee Res Additionally, this resource Development (1 FTE \$13	ed to data colle ource Groups e will be involve	ection, analys (ERGs) whicl	is, and report n require man	ing, as well as agement and	the addition of oversight.
2024	0	20	0	20	0.0	1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: D. SCG Director Diversity, Equity and Inclusion
Category-Sub: 1. SCG Diversity Equity and Inclusion Director

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	2HR008 EMPLOYEE RE Groups (ERGs) that supp Equity & Inclusion princip serve to raise awareness effectiveness, leadership exercises, educational sp community relations and	oort SoCalGa oles. ERGs a and act as a developmen oeakers, lear	as's Sustaina are an integr a bridge acro nt, and comr ning and de	ability Strategy to al component of oss cultural issue nunications with velopment oppor	o promote and to the SoCalGas es. ERGs suppo employees thro rtunities, and m	foster Diversity , DEI strategy and ort managerial ough team-building
2024 Total	134	114	0	248	1.0	

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: D. SCG Director Diversity, Equity and Inclusion
Category-Sub: 1. SCG Diversity Equity and Inclusion Director

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

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

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

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: D. SCG Director Diversity, Equity and Inclusion
Category-Sub: 1. SCG Diversity Equity and Inclusion Director

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

### Summary of Adjustments to Recorded:

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

# Detail of Adjustments to Recorded:

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: E. PMOS – Performance Management

Workpaper: 2HR003.000

# Summary for Category: E. PMOS – Performance Management

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

# Workpapers belonging to this Category:

# 2HR003.000 SCG Director Perf & Orgnl Strategy

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: E. PMOS – Performance Management
Category-Sub 1. PMOS – Performance Management

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

#### **Activity Description:**

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

# Forecast Explanations:

#### Labor - Base YR Rec

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

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

#### Non-Labor - Base YR Rec

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

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

#### **NSE - Base YR Rec**

N/A

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: E. PMOS – Performance Management
Category-Sub: 1. PMOS – Performance Management

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

#### **Summary of Adjustments to Forecast:**

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type			
2022	188	20	0	208	2.0	1-Sided Adj			
Explanation:	RAMP: Chapter SCG-CFF-7, ID 1 Workforce Planning. 2HR003 SR. BUSINESS ANALYST IIs. Increased workload in Workforce Planning. (2 FTE @ \$98K x 2, \$196K).								
2022	122	10	0	132	1.0	1-Sided Adj			
Explanation:	2HR003 PROJECT MANAGER II. CS Continuous Improvement plans to add one (1) Project Manager II at \$122,000 for labor to meet increased workloads due to increased number of capital, operational and strategic initiatives across the Company. (1 FTE @ \$122K).								

2022 Total	310	30	0	340	3.0		
2023	188	20	0	208	2.0	1-Sided Adj	

**Explanation:** RAMP: Chapter SCG-CFF-7, ID 1 -- Workforce Planning. 2HR003 SR. BUSINESS ANALYST IIs.

Workforce Planning plans to add two (2) Sr. Business Analyst II to meet the increasing demands from business units in ad-hoc analyses of headcount, attrition, hiring trends, and setting appropriate headcount targets to match the organization with an appropriate number of employees with the right skills to meet business needs. Additionally, the Sr. Business Analyst IIs will be responsible for implementation of additional workforce planning models, update forecasts as conditions change, lead monthly planning meetings with the business units they are assigned, and provide data and analysis

to support decision-making (2 FTE @ \$94K x 2, \$188K).

2023 122 10 0 132 1.0 1-Sided Adj **Explanation:** 2HR003 PROJECT MANAGER II. CS Continuous Improvement plans to add one (1) Project Manager II at \$122,000 for labor to meet increased workloads due to increased number of capital, operational

and strategic initiatives across the Company. (1 FTE @ \$122K).

2023 Total	310	30	0	340	3.0	
2024	188	20	0	208	2.0	1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: E. PMOS – Performance Management
Category-Sub: 1. PMOS – Performance Management

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	RAMP: Chapter SCG-CF Workforce Planning plans business units in ad-hoc a headcount targets to mat- skills to meet business ne implementation of additio monthly planning meeting to support decision-making	to add two analyses of I ch the organ eds. Additio nal workforc ps with the b	(2) Sr. Busing the adcount, at a size in a size in a size in ally, the Sr. e planning musiness units	ess Analyst II to trition, hiring tro n appropriate r Business Anal odels, update fo they are assign	o meet the incre ends, and settin number of empl yst IIs will be re orecasts as con	easing demands from ng appropriate loyees with the right esponsible for nditions change, lead
2024	122	10	0	132	1.0	1-Sided Adj
Explanation:	2HR003 PROJECT MAN. II at \$122,000 for labor to and strategic initiatives ac	meet increa	sed workload	ds due to increa		` , ,
2024 Total	310	30	0	340	3.0	

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: E. PMOS – Performance Management
Category-Sub: 1. PMOS – Performance Management

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

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

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

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: E. PMOS – Performance Management
Category-Sub: 1. PMOS – Performance Management

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

### Summary of Adjustments to Recorded:

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

# Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type
2017	0	0	0	0.0	CCTR Transf To 2200-0413.000
Explanation:	Transfer to 2IT013.000 CC	2200-0413.000			
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memora		•	requested for	or recovery through a non-GRC
2020	81	0	0	0.7	CCTR Transf From 2200-2442.000
Explanation:	Transfer SCG employee No Center 2200-2442.	rma Castro-Tirado	labor dollars	when the la	bor dollars were charged to Cost
2020 Total	81	-4	0	0.7	
2021	0	0	0	0.0	1 Cided Adi
F 41			ŭ	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memora		cipated to be		or recovery through a non-GRC
2021			cipated to be		,
·	Catastrophic Event Memora 0	ndum Account (Cl 0 costs that are antic	cipated to be EMA).  0 cipated to be	requested for 0.0	or recovery through a non-GRC
2021	Catastrophic Event Memora 0 Incremental COVID-related	ndum Account (Cl 0 costs that are antic	cipated to be EMA).  0 cipated to be	requested for 0.0	or recovery through a non-GRC  1-Sided Adj
2021 Explanation:	Catastrophic Event Memora  0 Incremental COVID-related Catastrophic Event Memora  0	ndum Account (CI 0 costs that are anti- ndum Account (CI -393 costs that are anti-	cipated to be EMA).  0 cipated to be EMA).  0 cipated to be cipated to be	0.0 requested for 0.0	or recovery through a non-GRC  1-Sided Adj or recovery through a non-GRC
2021 Explanation:	Catastrophic Event Memora  0 Incremental COVID-related Catastrophic Event Memora  0 Incremental COVID-related	ndum Account (CI 0 costs that are anti- ndum Account (CI -393 costs that are anti-	cipated to be EMA).  0 cipated to be EMA).  0 cipated to be cipated to be	0.0 requested for 0.0	or recovery through a non-GRC  1-Sided Adj or recovery through a non-GRC  1-Sided Adj

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: E. PMOS – Performance Management
Category-Sub: 1. PMOS – Performance Management

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

<u>Year</u>	ļ	_abor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2021		0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID- Catastrophic Event N		•	•	ested for reco	overy through a non-GRC
2021		0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID- Catastrophic Event N		•	•	ested for reco	overy through a non-GRC
2021		-16	0	0	-0.2	CCTR Transf To 2200-0020.000
Explanation:	Dollars that the Orga workpaper 2IT013 but	ŭ	Ū	•	0 0	to CCM is still falling under 5. IO 300811020
2021		79	0	0	0.7	CCTR Transf From 2200-2442.000
Explanation:	Transfer SCG emplo Center 2200-2442.	yee Norma Castr	o-Tirado labo	r dollars wher	n the labor do	ollars were charged to Cost
2021 Total		-108	-397	0	-0.7	

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: E. PMOS – Performance Management
Category-Sub: 1. PMOS – Performance Management

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

# RAMP Item # 1

#### **RAMP Activity**

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

RAMP Line Item ID: 01

RAMP Line Item Name: Workforce Planning

Tranche(/s): Tranche1: Overall

### **GRC Forecast Cost Estimates (\$000)**

	2021 Historical	2022	2023	2024	2024 RAMP R	ange
	Embedded Cost (2021 \$)	Forecast (2021 \$)	Forecast (2021 \$)	Forecast (2021 \$)	(2020 Inc	urred \$) High
Tranche 1 Cost Estimate	585	793	793	793	940	1,105

### **Cost Estimate Changes from RAMP:**

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

<b>GRC Work</b>	Unit/Activity	Level	<b>Estimates</b>

Unit of	2021 Historical Embedded	2022 Forecast	2023 Forecast	2024 Forecast	2024 RA Range Act	
Measure	Activities	Activities	Activities	Activities	Low	High
Tranche 1 # of FTEs	3.00	5.00	5.00	5.00	3.00	5.00
Walt Half Observe Aren D	A MAD.					

#### Work Unit Changes from RAMP:

N/A

### Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE	
Tranche 1	0.000	0.000	

# **RSE Changes from RAMP:**

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Workpaper: 2HR001.000

# Summary for Category: F. SCG Executive

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

# Workpapers belonging to this Category:

2HR001.000 Executive Office	2HR001	.000 F	xecutive	Offices
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Labor	888	888	888	888
Non-Labor	3,117	3,117	3,117	3,117
NSE	0	0	0	0
Total	4,005	4,005	4,005	4,005
FTE	5.6	5.6	5.6	5.6

Beginning of Workpaper 2HR001.000 - Executive Offices

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

#### **Activity Description:**

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

### **Forecast Explanations:**

#### Labor - Base YR Rec

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

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

#### Non-Labor - Base YR Rec

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

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

#### **NSE - Base YR Rec**

N/A

### **Summary of Results:**

	In 2021\$ (000) Incurred Costs								
	Adjusted-Recorded				Adjusted-Forecast				
Years	2017	2018	2019	2020	2021	2022	2023	2024	
Labor	593	455	530	1,127	888	888	888	888	
Non-Labor	1,193	1,663	1,798	1,943	3,117	3,116	3,116	3,116	
NSE	0	0	0	0	0	0	0	0	
Total	1,786	2,118	2,328	3,070	4,005	4,004	4,004	4,004	
FTE	2.9	2.6	2.9	3.6	5.6	5.6	5.6	5.6	

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

## **Summary of Adjustments to Forecast:**

	In 2021 \$(000) Incurred Costs										
Forecas	Forecast Method Base Forecast			Forec	ast Adjust	ments	Adjus	ted-Forec	ast		
Years	s	2022	2023	2024	2022	2023	2024	2022	2023	2024	
Labor	Base YR Rec	888	888	888	0	0	0	888	888	888	
Non-Labor	Base YR Rec	3,117	3,117	3,117	0	0	0	3,117	3,117	3,117	
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	
Tota	ıl	4,005	4,005	4,005	0	0	0	4,005	4,005	4,005	
FTE	Base YR Rec	5.6	5.6	5.6	0.0	0.0	0.0	5.6	5.6	5.6	

	<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>Total</u>	<u>FTE</u>	Adj Type	
- 1								

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

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

termination of Aujustet	a-Recorded (incurred Cos 2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
corded (Nominal \$)*					
Labor	1,452	1,536	388	944	751
Non-Labor	1,320	1,877	900	5,348	3,322
NSE	0	0	0	0	0
Total	2,772	3,413	1,288	6,292	4,073
FTE	4.5	4.8	2.3	3.1	4.6
ljustments (Nominal \$) *'	*				
Labor	-998	-1,178	33	-13	4
Non-Labor	-259	-352	778	-3,543	-206
NSE	0	0	0	0	0
Total	-1,257	-1,530	811	-3,557	-202
FTE	-2.0	-2.6	0.2	-0.1	0.1
ecorded-Adjusted (Nomir	nal \$)				
Labor	454	358	422	930	755
Non-Labor	1,060	1,524	1,677	1,805	3,117
NSE	0	0	0	0	0
Total	1,515	1,882	2,099	2,735	3,872
FTE	2.5	2.2	2.5	3.0	4.7
cation & Sick (Nominal \$	\$)				
Labor	77	62	80	164	133
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	77	62	80	164	133
FTE	0.4	0.4	0.4	0.6	0.9
scalation to 2021\$					
Labor	61	36	28	33	0
Non-Labor	133	138	121	138	0
NSE	0	0	0	0	0
Total	194	174	149	171	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	ant 2021\$)				
Labor	593	455	530	1,127	888
Non-Labor	1,193	1,663	1,798	1,943	3,117
NSE	0	0	0	0	0
Total	1,786	2,118	2,328	3,070	4,005
FTE	2.9	2.6	2.9	3.6	5.6

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

### Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs								
	Years	2017	2018	2019	2020	2021		
Labor		-998	-1,178	33	-13	4		
Non-Labor		-259	-352	778	-3,543	-206		
NSE		0	0	0	0	0		
	Total	-1,257	-1,530	811	-3,557	-202		
FTE		-2.0	-2.6	0.2	-0.1	0.1		

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

	inents to Necorded.							
<u>Year</u>	<u>Lab</u>	or <u>N</u>	Lbr NS	<u>SE</u>	<u>FTE</u>	Adj Type		
2017	-53	6	-5	0	-1.0	1-Sided Adj		
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							
2017	-46	2	-5	0	-1.0	1-Sided Adj		
Explanation:		by Senate Bill (S	B) 901, which	prohibits	SDG&E or S	nt to Public Utilities Code oCalGas], from recovering ny value (compensation and		
2017		0 -	52	0	0.0	1-Sided Adj		
Explanation:	Exclude the portion of An legislation and therefore		•		ment that is a	attributable to influencing		
2017		0 -1	15	0	0.0	CCTR Transf To 2100-0001.000		
Explanation:	Transfer SDG&E's portion from SoCalGas Cost Cer					sociation (AGA) dues payment		
2017		0 -	-83	0	0.0	1-Sided Adj		
Explanation:	Removal of non-GRC cos	sts related to bel	ow-the-line le	gal settlem	nents.			
2017 Total	-99	8 -2	259	0	-2.0			
2018		0	-2	0	0.0	1-Sided Adj		
Explanation:	Incremental costs that are Memorandum Account (C	-	pe requested f	or recover	ry through a n	on-GRC Catastrophic Event		
2018	-49	1	-9	0	-0.9	1-Sided Adj		

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type		
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	ate Bill (SB) 901, v	vhich prohib	its [SDG&E	or SoCalGas], from recovering		
2018	-204	-7	0	-0.7	1-Sided Adj		
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	ate Bill (SB) 901, v	vhich prohib	its [SDG&E	or SoCalGas], from recovering		
2018	-483	-22	0	-1.0	1-Sided Adj		
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	ate Bill (SB) 901, v	vhich prohib	its [SDG&E	or SoCalGas], from recovering		
2018	0	-32	0	0.0	1-Sided Adj		
Explanation:	Exclude the portion of American Gas Association (AGA) dues payment that is attributable to influencing legislation and therefore should not be ratepayer-funded.						
2018	0	-124	0	0.0	CCTR Transf To 2100-0001.000		
Explanation:	Transfer SDG&E's portion of the from SoCalGas Cost Center 220				s Association (AGA) dues payment I.		
2018	0	-157	0	0.0	1-Sided Adj		
Explanation:	Removal of non-GRC costs relat	ed to below-the-lir	ne legal sett	lements.			
2018 Total	-1,178	-352	0	-2.6			
2019	12	0	0	0.1	1-Sided Adj		
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	ate Bill (SB) 901, v	vhich prohib	its [SDG&E	or SoCalGas], from recovering		
2019	21	11	0	0.1	1-Sided Adj		
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	ate Bill (SB) 901, v	vhich prohib	its [SDG&E	or SoCalGas], from recovering		
2019	0	-4	0	0.0	1-Sided Adj		
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	ate Bill (SB) 901, v	vhich prohib	its [SDG&E	or SoCalGas], from recovering		

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

vvorkpaper.	211110011000	Executive of						
<u>Year</u>		<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type		
2019		0	9	0	0.0	1-Sided Adj		
Explanation:	Adjust the portion of how the invoice pay	-	-		to influencin	g legislation due to the timing of		
2019		0	-133	0	0.0	CCTR Transf To 2100-0001.000		
explanation:	Transfer SDG&E's portion of the non-lobbying portion of the American Gas Association (AGA) dues payment from SoCalGas Cost Center 2200-2101 to SDG&E Cost Center 2100-0001.							
2019		0	-1	0	0.0	1-Sided Adj		
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							
2019		0	188	0	0.0	CCTR Transf To 2200-8000.002		
Explanation:	Transfer Non-Labor	Transfer Non-Labor Expense to the Comp & Benefits Cost Center 2200-8000.002.						
2019		0	143	0	0.0	CCTR Transf To 2200-8000.002		
Explanation:	Transfer Non-Labor Expense to the Comp & Benefits CC 2200-8000.002.							
2019		0	565	0	0.0	CCTR Transf To 2200-8000.002		
Explanation:	Transfer Non-Labor	Expense to the	ne Comp & Bene	efits CC 2200	-8000.002.			
2019 Total		33	778	0	0.2			
2020		0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID Catastrophic Event		-		uested for re	covery through a non-GRC		
2020		0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID Catastrophic Event		-		uested for re	covery through a non-GRC		
2020		0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID Catastrophic Event		•		uested for re	covery through a non-GRC		
2020		0	0	0	0.0	1-Sided Adj		
	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).							
Explanation:						, ,		
Explanation: 2020					0.0	1-Sided Adj		
	Catastrophic Event	Memorandum 0 -related costs	Account (CEMA  0 that are anticipa	A). 0 ated to be req	0.0			

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

vvorkpaper.	ZTINOOT.000 - Executive O	ilices						
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type			
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	te Bill (SB) 901, v	vhich prohib	its [SDG&E o	or SoCalGas], from recovering			
2020	0	-8	0	0.0	1-Sided Adj			
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	te Bill (SB) 901, v	vhich prohib	its [SDG&E o	or SoCalGas], from recovering			
2020	0	-10	0	0.0	1-Sided Adj			
Explanation:	Removing executive officer costs Section 706, as enacted by Sena from ratepayers any annual salar benefits).	te Bill (SB) 901, v	vhich prohib	its [SDG&E o	or SoCalGas], from recovering			
2020	-13	0	0	-0.1	1-Sided Adj			
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).							
2020	0	-101	0	0.0	CCTR Transf To 2100-0001.000			
Explanation:	Transfer SDG&E's portion of the from SoCalGas Cost Center 2200				Association (AGA) dues payment .			
2020	0	-3,400	0	0.0	CCTR Transf To 2200-2614.000			
Explanation:	2HR001 to 2RD000. Transfer cor Innovations CC 2200-2614 (\$3.4)	_	usiness Stra	itegy and Dev	velopment-Clean Energy			
2020	0	-2	0	0.0	1-Sided Adj			
Explanation:	Exclude non-GRC costs							
2020 Total	-13	-3,543	0	-0.1				
2021	0	-100	0	0.0	CCTR Transf To 2200-2614.000			
Explanation:	2HR001 to 2RD000. Transfer cor Innovations CC 2200-2614 (\$100	nsulting fees to Bu	usiness Stra					
2021	0	-1	0	0.0	1-Sided Adj			
Explanation:	Exclude non-labor expenses associativities. This adjustment is in ac specific accounting attributes.	•	_	•	· ·			
2021	0	-1	0	0.0	1-Sided Adj			
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandum	•		quested for re	ecovery through a non-GRC			

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

<u>Year</u>		<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type		
2021		0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).							
2021		0	-1	0	0.0	1-Sided Adj		
xplanation:	Incremental COV Catastrophic Ever		•		uested for re	ecovery through a non-GRC		
2021		0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).							
2021		0	49	0	0.0	CCTR Transf From 2200-2102.000		
Explanation:	Transfer of expenses to where they reside and will be forecasted.							
2021		0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).							
2021		0	-26	0	0.0	1-Sided Adj		
explanation:	Section 706, as e	nacted by Senat	e Bill (SB) 901,	which prohib	its SoCalGa	suant to Public Utilities Code s, from recovering from y value (compensation and		
2021		4	0	0	0.1	1-Sided Adj		
Explanation:	costs as defined u	under Resolutior 01, which prohib	i E-4963 pursua pits SoCalGas, fi	nt to Public Urom recoveri	Itilities Code	tered in 2021 for executive officer Section 706, as enacted by payers any annual salary, bonus,		
2021		0	-1	0	0.0	1-Sided Adj		
Explanation:	Exclude the portion attributable to influence			` '	•	behalf of SDG&E that is -funded.		
2021		0	-123	0	0.0	CCTR Transf To 2100-0001.000		
Explanation:	Transfer SDG&E's from SoCalGas C					Association (AGA) dues payment		
2021 Total		4	-206	0	0.1			

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: F. SCG Executive
Category-Sub: 1. SCG Executive

Workpaper: 2HR001.000 - Executive Offices

### RAMP Item # 1

#### **RAMP Activity**

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

RAMP Line Item ID: C09

RAMP Line Item Name: Utilizing Industry Best Practices and Benchmarking

Tranche(/s): Tranche1: Overall

### **GRC Forecast Cost Estimates (\$000)**

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

### **Cost Estimate Changes from RAMP:**

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

GRC Work Unit/Activity	Level Estimates		
	2021 Historical	2022	

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

#### Work Unit Changes from RAMP:

N/A

### Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	5.000	4.830

### **RSE Changes from RAMP:**

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

# **Summary of Shared Services Workpapers:**

**Description**A. ECS System Reporting **Total** 

In 2021 \$ (000) Incurred Costs						
Adjusted- Recorded	Adjusted-Forecast					
2021	2022	2023	2024			
324	324	324	324			
324	324	324	324			

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: A. ECS System Reporting

Cost Center: 2200-2397.000

**Total** 

FTE

### Summary for Category: A. ECS System Reporting

[	In 2021\$ (000) Incurred Costs						
	Adjusted-Recorded		Adjusted-Forecast				
	2021	2022	2023	2024			
Labor	311	311	311	311			
Non-Labor	13	13	13	13			
NSE	0	0	0	0			
Total	324	324	324	324			
FTE	2.8	2.8	2.8	2.8			
Cost Centers belongin	g to this Category:						
2200-2397.000 ECS S	ystem Reporting						
Labor	311	311	311	311			
Non-Labor	13	13	13	13			
NSE	0	0	0	0			

324

2.8

324

2.8

324

2.8

324

2.8

Beginning of Workpaper 2200-2397.000 - ECS System Reporting

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: A. ECS System Reporting
Category-Sub 1. ECS System Reporting

Cost Center: 2200-2397.000 - ECS System Reporting

### **Activity Description:**

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

#### Forecast Explanations:

#### Labor - Base YR Rec

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

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

#### Non-Labor - Base YR Rec

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

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

#### **NSE - Base YR Rec**

N/A

### **Summary of Results:**

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: A. ECS System Reporting
Category-Sub: 1. ECS System Reporting

Cost Center: 2200-2397.000 - ECS System Reporting

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

Directly Retained
Directly Allocated
Subj. To % Alloc.
Total Incurred
% Allocation
Retained
SEU
CORP
Unreq

	2021 Adju	sted-Reco	rded			2022 Adjı	usted-Fore	ecast	
Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	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
311	13	0	324	2.8	311	13	0	324	2.8
311	13	0	324	2.8	311	13	0	324	2.8
79.22%	79.22%				87.31%	87.31%			
19.69%	19.69%				11.91%	11.91%			
0.75%	0.75%				0.46%	0.46%			
0.34%	0.34%				0.32%	0.32%			

Directly Retained
Directly Allocated
Subj. To % Alloc.
Total Incurred
% Allocation
Retained
SEU
CORP
Unreg

	2023 Adju	sted-Fore	cast			2024 Adju	sted-Fore	cast	
Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	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
311	13	0	324	2.8	311	13	0	324	2.8
311	13	0	324	2.8	311	13	0	324	2.8
87.31%	87.31%				87.31%	87.31%			
11.91%	11.91%				11.91%	11.91%			
0.46%	0.46%				0.46%	0.46%			
0.32%	0.32%				0.32%	0.32%			

### Cost Center Allocation Percentage Drivers/Methodology:

### **Cost Center Allocation Percentage for 2021**

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

### **Cost Center Allocation Percentage for 2022**

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

### **Cost Center Allocation Percentage for 2023**

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

### **Cost Center Allocation Percentage for 2024**

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

Category: A. ECS System Reporting
Category-Sub: 1. ECS System Reporting

Cost Center: 2200-2397.000 - ECS System Reporting

## **Summary of Adjustments to Forecast:**

	In 2021 \$(000) Incurred Costs									
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjusted-Forecast		
Years	s	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	311	311	311	0	0	0	311	311	311
Non-Labor	Base YR Rec	13	13	13	0	0	0	13	13	13
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	ıl	324	324	324	0	0	0	324	324	324
FTE	Base YR Rec	2.8	2.8	2.8	0.0	0.0	0.0	2.8	2.8	2.8

	<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	NSE	<u>Total</u>	<u>FTE</u>	Adj Type	
- 1								

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: A. ECS System Reporting
Category-Sub: 1. ECS System Reporting

Cost Center: 2200-2397.000 - ECS System Reporting

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

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

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

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

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto
Category: A. ECS System Reporting
Category-Sub: 1. ECS System Reporting

Cost Center: 2200-2397.000 - ECS System Reporting

## Summary of Adjustments to Recorded:

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

## Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	NSE	FTE	Adj Type		
2017 Total	0	0	0	0.0			
2018 Total	0	0	0	0.0			
2019 Total	0	0	0	0.0			
2020	0	-1	0	0.0	1-Sided Adj		
Explanation:	Incremental COVID-related Catastrophic Event Memora		•	requested f	or recovery through a non-GRC		
2020 Total	0	-1	0	0.0			
2021	0	-1	0	0.0	1-Sided Adj		
Explanation:	: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).						
2021 Total	0	-1	0	0.0			

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

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

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