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

Application No. 22-05-015 Exhibit No.: (SCG-28-WP-R)

## REVISED WORKPAPERS TO PREPARED DIRECT TESTIMONY OF ABIGAIL M. NISHIMOTO

## ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

## BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

AUGUST 2022



# 2024 General Rate Case - REVISED INDEX OF WORKPAPERS

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

DOCUMENT	PAGE
Overall Summary For Exhibit No. SCG-28-WP-R	1
Summary of Non-Shared Services Workpapers	2
Category: A. SCG Director HR Services	3
2HR004.000 - SCG DIRECTOR HR SERVICES	4
2HR006.001 - WORKERS COMP AND LONG TERM DISABILITY	18
Category: B. SCG Director Labor Relations & Wellness	26
2HR005.000 - SCG DIRECTOR LABOR RELATIONS & WELLNESS	27
Category: C. SCG Director Org Effectiveness	39
2HR007.000 - SCG DIRECTOR ORG EFFECTIVENESS	40
Category: D. SCG Director Diversity, Equity and Inclusion	49
2HR008.000 - SCG DIVERSITY, EQUITY AND INCLUSION DIRECTOR	50
Category: E. PMOS – Performance Management	59
2HR003.000 - SCG DIRECTOR PERF & ORGNL STRATEGY	60
Category: F. SCG Executive	68
2HR001.000 - EXECUTIVE OFFICES	69
Summary of Shared Services Workpapers	79
Category: A. ECS System Reporting	80
2200-2397.000 - ECS SYSTEM REPORTING	81
Appendix A: List of Non-Shared Cost Centers	87

## Southern California Gas Company 2024 GRC - REVISED

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

	Area: PEOPLE	Area: PEOPLE AND CULTURE DEPARTMENT					
	Witness: Abigail M. Nishimoto						
		In 2021 \$ (000) Incurred Costs					
	Adjusted-Recorded		Adjusted-Forecast				
Description	2021	2022	2023	2024			
Non-Shared Services	44,844	46,710	48,082	49,216			
Shared Services	324	324	324	324			
Total	45,168	47,034	48,406	49,540			

Area: PEOPLE AND CULTURE DEPARTMENT

Witness: Abigail M. Nishimoto

## Summary of Non-Shared Services Workpapers:

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

Area:PEOPLE AND CULTURE DEPARTMENTWitness:Abigail M. NishimotoCategory:A. SCG Director HR ServicesWorkpaper:VARIOUS

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

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

2HR004.000 SCG Directo	r HR Services			
Labor	8,911	9,849	9,849	9,849
Non-Labor	2,201	2,602	2,552	2,602
NSE	0	0	0	0
Total	11,112	12,451	12,401	12,451
FTE	93.4	102.0	102.0	102.0
2HR006.001 Workers Co	mp and Long Term Disa	ability		
Labor	0	0	0	0
Non-Labor	21,847	21,473	22,720	23,801
NSE	0	0	0	0
Total	21,847	21,473	22,720	23,801
FTE	0.0	0.0	0.0	0.0

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:

	In 2021\$ (000) Incurred Costs							
	Adjusted-Recorded					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	3,091	1,714	2,201	2,601	2,551	2,601
NSE	0	0	0	0	0	0	0	0
Total	8,099	8,824	10,155	10,099	11,113	12,451	12,401	12,451
FTE	79.0	80.7	76.1	87.4	93.4	102.0	102.0	102.0

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

#### Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast	t Method	Bas	Base Forecast		Forecast Adjustments			Adjusted-Forecast		
Years	6	2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	8,911	8,911	8,911	938	938	938	9,849	9,849	9,849
Non-Labor	Base YR Rec	2,201	2,201	2,201	401	351	401	2,602	2,552	2,602
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Tota	I	11,113	11,113	11,113	1,339	1,289	1,339	12,452	12,402	12,452
FTE	Base YR Rec	93.4	93.4	93.4	8.6	8.6	8.6	102.0	102.0	102.0

#### Forecast Adjustment Details:

<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 C/ extension from May 202 required by California St (OSIP) requirements.	2 to May 2024	. The consulta	ant continues	ongoing regula	atory compliance work
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING AD increased hiring volume qualified and diverse wo efforts associated with a business, as SoCalGas company in America (1 I	, and to meet th orkforce. This a cquiring emplo advances the r	ne requireme additional Sta yees who ha	nts to recruit, ffing Advisor v ve the new sk	test, screen, a will support the ills required fo	nd ultimately staff a increased recruitment r our changing
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HRIS ADVISOF compensation, pay equi Safety-Sensitive reports	ty, training, div	ersity, equity	& inclusion int	formation, hea	dcount data, DOT
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 WORKFORCE internal workplace comp					
2022	56	10	0	66	1.0	1-Sided Adj
Explanation:	2HR004 CLAIMS ASSO Bill SB1127, which reduc days, results in an increa payments (1 FTE \$57K)	ces the timefra ase in additiona	me for Worke	rs Compensa	tion determina	tions from 90 to 60
2022	134	10	0	144	1.0	1-Sided Adj

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 6 of 87

Area:	PEOPLE AND CUL	TURE DEPA	RTMENT					
Witness:	Abigail M. Nishimot	0						
Category:	A. SCG Director HF	A. SCG Director HR Services						
Category-Sub:	1. SCG Director HR	Services						
Workpaper:	2HR004.000 - SCG	Director HR	Services					
Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type		
Explanation:	2HR004 COMPENSATI optimization, continuous and six (6) new initiative	improvemer s:	nt opportunitie	es which require	•			

- Analysis and implementation of new Pay Equity tool
- Analysis and implementation of new "Compensation Foundations" MRR structure (multi-year initiative)
- Gas Acquisition Incentive Plan Analysis and Revision
- Implementation of JDX across multiple divisions (multi-year initiative) including comprehensive compensation analysis
- Engineering Focus: Implementation of Engineer Career Progression
- Engineering Focus: Development of Engineer Pay long term strategy (1 FTE \$134K).
- 2022 0 100 0 100 0.0 1-Sided Adj **Explanation:** 2HR004 HR SERVICES OPERATIONS. As we move forward with plans of operating in a hybrid environment, digitization of the employee file room becomes imperative to ensure timely access to documents and smooth business operations. The funds are being requested to scan all existing paper documents and for any potential system upgrades needed to support a digital file room. 2022 0 15 0 15 0.0 1-Sided Adj **Explanation:** 2HR004 HR STAFFING. Training Conferences and Seminars. Staffing requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Staffing professionals. These events provide staff with opportunities to discuss topics
  - with other Starling professionals. These events provide starl with opportunities to discuss topics relevant to Staffing, and opportunities to benefit from the expertise of other specialists in similar industries (15K).
     2022 86 10 0 96 1.0 1-Sided Adj
     comparison of the special starling compar
- Explanation: 2HR004 STAFFING SPECIALIST. The Staffing team plans to add one (1) Staffing Specialist in response to an increased hiring volume, and to meet the requirements to recruit, test, screen, and ultimately staff a qualified and diverse workforce. This position supports the Staffing Advisor (1 FTE/\$86K each).
- 202286100961.01-Sided AdjExplanation:2HR004 HR SERVICES OPERATIONS. HR ANALYST. One (1) additional HR Analyst due to an<br/>increase in employee transactions required to maintain computerized employee records. The
  - additional HR Analyst will ensure an adequate ratio of HR staff to supported clients /employees so that employee transactions are input and completed in a timely manner (1 FTE \$86K).
- 20220400400.01-Sided AdjExplanation:2HR004 HRBP. HR Business Partners plans to add \$40,000 in non-labor costs for a vendor to build<br/>an electronic database to track non-represented employee corrective actions. Non-Represented<br/>corrective actions are not currently tracked in any existing HRIS system due to a gap in system<br/>capabilities and may lead to potential inconsistencies in the way that HRBP administers corrective<br/>actions. The new database will provide HRBP with the required information to provide a consistent<br/>approach that disciplinary actions are handled for non-represented employees.

2022 0 125 0 125 0.0	1-Sided Adj
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Note: Totals may include rounding differences.

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

Area:	PEOPLE AND CUL	TURE DEPAR	TMENT			
Witness:	Abigail M. Nishimo	to				
Category:	A. SCG Director HI	R Services				
Category-Sub:	1. SCG Director HF	R Services				
Workpaper:	2HR004.000 - SCG	Director HR S	ervices			
<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	2HR004 HRAA. PHYSI incremental non-labor fir maintenance of pre-hire to help ensure that all p that are deemed job-rel validation occurred over confirm that employees executed (125K).	unding to condu assessments, hysically dema ated and neces r ten years ago	uct legal/con beginning v nding jobs h ssary to safe , so it is imp	npliance driven vith a re-validati ave the approp ly perform the ju erative that the	work on the v ion study for F riate level of p ob. The prior test be reappl	alidation and Physical Abilities testing hysical requirements Physical Abilities test raised and updated to
2022	40	5	0	45	0.6	1-Sided Adj
Explanation:	2HR004 PART-TIME CLERICAL. One (1) Part-Time clerical resource for HR Business Partners, to support ongoing test validation work to meet legal and professional standards (1 Part-Time @24 hrs/wk = .6 FTE, \$40K)					
2022	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HR ADVISOR. appropriate ratio levels needs. This HRA will p FTE \$134K).	for HRAs to clie	ents, and pro	operly support o	organizational	initiatives and client
2022 Total	938	401	0	1,339	8.6	
2023	0	36	0	36	0.0	1-Sided Adj
Explanation:	2HR004 EMPLOYEE CARE SERVICES. Internal Compliance Consultant: This is a contract extension from May 2022 to May 2024. The consultant continues ongoing regulatory compliance work required by California State Division of Workers' Compensation (DWC) and Office of Self Insured Plans (OSIP) requirements.					
	extension from May 202	22 to May 2024	. The consu	Itant continues	ongoing regul	atory compliance work
2023	extension from May 202 required by California S	22 to May 2024	. The consu	Itant continues	ongoing regul	atory compliance work
	extension from May 202 required by California S (OSIP) requirements.	22 to May 2024 tate Division of 10 VISOR. The S e, and to meet t prkforce. This a acquiring emplo advances the	. The consu Workers' C 0 taffing team he requirem additional St oyees who h	Itant continues of ompensation (E 144 plans to add 1 ents to recruit, t affing Advisor w ave the new ski	ongoing regula DWC) and Offi 1.0 Staffing Advis test, screen, a vill support the ills required fo	atory compliance work ce of Self Insured Plans 1-Sided Adj or in response to an and ultimately staff a increased recruitment r our changing
2023	extension from May 202 required by California S (OSIP) requirements. 134 2HR004 STAFFING AD increased hiring volume qualified and diverse we efforts associated with a business, as SoCalGas	22 to May 2024 tate Division of 10 VISOR. The S e, and to meet t prkforce. This a acquiring emplo advances the	. The consu Workers' C 0 taffing team he requirem additional St oyees who h	Itant continues of ompensation (E 144 plans to add 1 ents to recruit, t affing Advisor w ave the new ski	ongoing regula DWC) and Offi 1.0 Staffing Advis test, screen, a vill support the ills required fo	atory compliance work ce of Self Insured Plans 1-Sided Adj or in response to an and ultimately staff a increased recruitment r our changing
2023 Explanation:	extension from May 202 required by California S (OSIP) requirements. 134 2HR004 STAFFING AD increased hiring volume qualified and diverse we efforts associated with a business, as SoCalGas company in America (1	22 to May 2024 tate Division of 10 VISOR. The S and to meet to orkforce. This a acquiring emploi advances the FTE \$134K). 10 VISOR. The H . This resource opport organizat	The consu Workers' C 0 taffing team he requirem additional St oyees who h mission to b 0 R Business e is needed to ional initiative	Itant continues ompensation (E 144 plans to add 1 ents to recruit, f affing Advisor w ave the new ski uild the cleanes 144 Partners team p to maintain applies and client new	ongoing regula DWC) and Offi 1.0 Staffing Advis test, screen, a vill support the ills required fo st, safest and r 1.0 clans to add o ropriate ratio l eeds. This inc	atory compliance work ce of Self Insured Plans 1-Sided Adj or in response to an and ultimately staff a e increased recruitment r our changing most innovative energy 1-Sided Adj ne (1) HR Advisor at evels for HRAs to cremental support is
2023 Explanation: 2023	extension from May 202 required by California S (OSIP) requirements. 134 2HR004 STAFFING AD increased hiring volume qualified and diverse we efforts associated with a business, as SoCalGas company in America (1 134 2HR004 HRBP. HR AD \$134,000 in labor costs clients, and properly su	22 to May 2024 tate Division of 10 VISOR. The S and to meet to orkforce. This a acquiring emploi advances the FTE \$134K). 10 VISOR. The H . This resource opport organizat	The consu Workers' C 0 taffing team he requirem additional St oyees who h mission to b 0 R Business e is needed to ional initiative	Itant continues ompensation (E 144 plans to add 1 ents to recruit, f affing Advisor w ave the new ski uild the cleanes 144 Partners team p to maintain applies and client new	ongoing regula DWC) and Offi 1.0 Staffing Advis test, screen, a vill support the ills required fo st, safest and r 1.0 clans to add o ropriate ratio l eeds. This inc	atory compliance work ce of Self Insured Plans 1-Sided Adj or in response to an and ultimately staff a e increased recruitment r our changing most innovative energy 1-Sided Adj ne (1) HR Advisor at evels for HRAs to cremental support is
2023 Explanation: 2023 Explanation:	extension from May 202 required by California S (OSIP) requirements. 134 2HR004 STAFFING AD increased hiring volume qualified and diverse wo efforts associated with a business, as SoCalGas company in America (1 134 2HR004 HRBP. HR AD \$134,000 in labor costs clients, and properly su required for additional s	22 to May 2024 tate Division of 10 VISOR. The S a, and to meet to orkforce. This a acquiring emploi advances the FTE \$134K). 10 VISOR. The H . This resource poprt organizat upport on perso 10 E INVESTIGATO	. The consu Workers' C 0 taffing team he requirem additional St oyees who h mission to b 0 R Business e is needed to ional initiativ onnel and he 0 DR. Addition	Itant continues of ompensation (E 144 plans to add 1 ents to recruit, t affing Advisor w ave the new ski uild the cleanes 144 Partners team p or maintain appr es and client ne uman resources 144 nal resource to s	ongoing regula DWC) and Offi 1.0 Staffing Advis test, screen, a vill support the ills required fo st, safest and r 1.0 clans to add o ropriate ratio l eeds. This inc s issues (1 FT 1.0 support the tim	atory compliance work ce of Self Insured Plans 1-Sided Adj or in response to an and ultimately staff a e increased recruitment r our changing most innovative energy 1-Sided Adj ne (1) HR Advisor at evels for HRAs to cremental support is E \$134K). 1-Sided Adj nely investigation of

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 8 of 87

Area:	PEOPLE AND CUL	TURE DEPAR	IMENT				
Witness:	Abigail M. Nishimoto	)					
Category:	A. SCG Director HR	Services					
Category-Sub:	1. SCG Director HR	1. SCG Director HR Services					
Workpaper:	2HR004.000 - SCG	Director HR S	ervices				
Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type	
Explanation:	2HR004 HR SERVICES increase in employee tra additional HR Analyst wi employee transactions a	Insactions requ Il ensure an ac	uired to maint lequate ratio	ain computeriz	ed employee supported clier	records. The nts /employees so that	
2023	56	10	0	66	1.0	1-Sided Adj	
Explanation:	2HR004 CLAIMS ASSO Bill SB1127, which reduc days, results in an increa payments (1 FTE \$57K).	ces the timefra	me for Worke	ers Compensat	ion determina	tions from 90 to 60	
2023	134	10	0	144	1.0	1-Sided Adj	
	optimization, continuous and six (6) new initiatives • Analysis and implement • Analysis and implement initiative) • Gas Acquisition Incenti • Implementation of JDX compensation analysis • Engineering Focus: Im • Engineering Focus: De (1 FTE \$134K).	s: tation of new F tation of new " ve Plan Analys across multipl plementation o	Pay Equity to Compensations is and Revis e divisions (n of Engineer C	ol on Foundations ion nulti-year initia career Progres	" MRR structu tive) including sion	ure (multi-year	
2023	0	100	0	100	0.0	1-Sided Adj	
Explanation:	2HR004 HR SERVICES OPERATIONS. As we move forward with plans of operating in a hybrid environment, digitization of the employee file room becomes imperative to ensure timely access to documents and smooth business operations. The funds are being requested to scan all existing paper documents and for any potential system upgrades needed to support a digital file room.				e timely access to scan all existing paper		
2023	0	15	0	15	0.0	1-Sided Adj	
Explanation:	2HR004 HR STAFFING. Training Conferences and Seminars. Staffing requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Staffing professionals. These events provide staff with opportunities to discuss topics relevant to Staffing, and opportunities to benefit from the expertise of other specialists in similar industries (15K).				ment and to engage to discuss topics		
2023	86	10	0	96	1.0	1-Sided Adj	
Explanation:	2HR004 STAFFING SPE response to an increase ultimately staff a qualified FTE/\$86K each).	d hiring volume	e, and to mee	t the requirem	ents to recruit,	, test, screen, and	
2023	0	40	0	40	0.0	1-Sided Adj	

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 9 of 87

Area: Witness: Category: Category-Sub:	PEOPLE AND CUL Abigail M. Nishimoto A. SCG Director HR 1. SCG Director HR	Services Services				
Workpaper:	2HR004.000 - SCG	Director HR S	ervices			
Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type
Explanation:	2HR004 HRBP. HR Bus an electronic database to corrective actions are no capabilities and may lead actions. The new databa approach that disciplinar	o track non-rep t currently trac d to potential in ase will provide	bresented em cked in any ex nconsistencie e HRBP with	ployee correct xisting HRIS sy es in the way th the required in	ive actions. N /stem due to a nat HRBP adm formation to p	lon-Represented a gap in system inisters corrective
2023	0	75	0	75	0.0	1-Sided Adj
Explanation:	2HR004 HRAA. PHYSIC incremental non-labor fu maintenance of pre-hire to help ensure that all ph that are deemed job-rela validation occurred over confirm that employees of executed (75K).	nding to condu assessments, nysically dema ted and neces ten years ago	uct legal/com beginning wi nding jobs ha sary to safely , so it is impe	pliance driven th a re-validati ive the approp y perform the jo rative that the	work on the va on study for P riate level of p ob. The prior test be reappr	alidation and hysical Abilities testing hysical requirements Physical Abilities test aised and updated to
2023	40	5	0	45	0.6	1-Sided Adj
Explanation:	2HR004 PART-TIME CL support ongoing test vali hrs/wk = .6 FTE, \$40K)					
2023	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HR ADVISOR. The HR Business Partners team plans to add one (1) HR Advisor to maintain appropriate ratio levels for HRAs to clients, and properly support organizational initiatives and client needs. This HRA will provide additional required support on personnel and human resources issues (1 FTE \$134K).				initiatives and client	
2023 Total	938	351	0	1,289	8.6	
2024	0	36	0	36	0.0	1-Sided Adj
Explanation:	2HR004 EMPLOYEE CA extension from May 202 required by California St (OSIP) requirements.	2 to May 2024	. The consult	ant continues of	ongoing regula	atory compliance work
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 STAFFING AD increased hiring volume, qualified and diverse wo efforts associated with a business, as SoCalGas company in America (1 F	and to meet t rkforce. This a cquiring emplo advances the r	he requireme additional Sta byees who ha	nts to recruit, t Iffing Advisor w ve the new ski	est, screen, a vill support the lls required for	nd ultimately staff a increased recruitment r our changing
2024	134	10	0	144	1.0	1-Sided Adj
Explanation:	2HR004 HRBP. HR ADV \$134,000 in labor costs. clients, and properly sup required for additional su	This resource port organizat	e is needed to ional initiative	o maintain appi es and client ne	olans to add or ropriate ratio le eeds. This inc	ne (1) HR Advisor at evels for HRAs to remental support is
Note: Totals may	/ include rounding differer	0000				

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto

Area: Witness: Category: Category-Sub: Workpaper:	PEOPLE AND CUL Abigail M. Nishimot A. SCG Director HF 1. SCG Director HF 2HR004.000 - SCG	o R Services R Services					
Year	<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:	increase in employee tra additional HR Analyst w	2HR004 HR SERVICES OPERATIONS. HR ANALYST. One (1) additional HR Analyst due to an increase in employee transactions required to maintain computerized employee records. The additional HR Analyst will ensure an adequate ratio of HR staff to supported clients /employees so that employee transactions are input and completed in a timely manner (1 FTE \$86K).					
2024	56	10	0	66	1.0	1-Sided Adj	
Explanation:	2HR004 CLAIMS ASSOCIATE. One (1) additional Claims Associate required due to California Senate Bill SB1127, which reduces the timeframe for Workers Compensation determinations from 90 to 60 days, results in an increase in additional reporting, and shortens timeframe for investigations and payments (1 FTE \$57K).						
2024	134	10	0	144	1.0	1-Sided Adj	
Explanation:	<ul> <li>2HR004 COMPENSATION ADVISOR. Additional resource to support increased workforce, optimization, continuous improvement opportunities which require new job profiles and job evaluations, and six (6) new initiatives:</li> <li>Analysis and implementation of new Pay Equity tool</li> <li>Analysis and implementation of new "Compensation Foundations" MRR structure (multi-year initiative)</li> <li>Gas Acquisition Incentive Plan Analysis and Revision</li> <li>Implementation of JDX across multiple divisions (multi-year initiative) including comprehensive compensation analysis</li> <li>Engineering Focus: Implementation of Engineer Career Progression</li> <li>Engineering Focus: Development of Engineer Pay long term strategy (1 FTE \$134K).</li> </ul>						
2024	0	150	0	150	0.0	1-Sided Adj	
Explanation:	2HR004 HR SERVICES environment, digitizatior documents and smooth documents and for any	n of the employ business opera	ee file room b ations. The fu	ecomes impe nds are being	rative to ensur requested to s	e timely access to can all existing paper	
2024	0	15	0	15	0.0	1-Sided Adj	
Explanation:	2HR004 HR STAFFING attend various industry-o with other Staffing profe relevant to Staffing, and industries (15K).	centric confere ssionals. Thes	nces and sem se events prov	iinars for emp /ide staff with	loyee developr opportunities t	nent and to engage o discuss topics	
2024	86	10	0	96	1.0	1-Sided Adj	
Explanation:	2HR004 STAFFING SP response to an increase ultimately staff a qualifie FTE/\$86K each).	ed hiring volum	e, and to mee	t the requirem	ents to recruit,	test, screen, and	

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto

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>	Labor	<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 But an electronic database to corrective actions are no capabilities and may lea actions. The new datab approach that disciplina	o track non-re ot currently tra- d to potential i ase will provid	presented em cked in any ex inconsistencie le HRBP with	ployee correct xisting HRIS sy es in the way th the required in	ive actions. N ystem due to a nat HRBP adm iformation to p	lon-Represented gap in system inisters corrective
2024	0	75	0	75	0.0	1-Sided Adj
Explanation:	2HR004 HRAA. PHYSIC incremental non-labor fu maintenance of pre-hire to help ensure that all pl that are deemed job-rela validation occurred over confirm that employees executed (75K).	Inding to cond assessments hysically dema ated and neces ten years ago	uct legal/com , beginning wi anding jobs ha ssary to safely , so it is impe	pliance driven th a re-validati ive the approp y perform the ja rative that the	work on the va on study for P riate level of p ob. 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 pro	perly support o	organizational i	nitiatives 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):

	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
djustments (Nominal \$) **					
Labor	1,487	1,217	793	837	892
Non-Labor	84	166	1,111	198	-330
NSE	0	0	0	0	0
Total	1,571	1,383	1,903	1,034	562
FTE	13.3	11.4	7.6	7.3	7.8
Recorded-Adjusted (Nominal	\$)				
Labor	5,783	6,018	5,623	6,923	7,574
Non-Labor	494	1,072	2,883	1,593	2,201
NSE	0	0	0	0	0
Total	6,277	7,090	8,506	8,515	9,776
FTE	67.1	68.5	63.7	73.1	78.6
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	208	122	0
NSE	0	0	0	0	0
Total	841	699	583	364	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constan	t 2021\$)				
Labor	7,543	7,655	7,065	8,385	8,911
Non-Labor	556	1,169	3,091	1,714	2,201
NSE	0	0	0	0	0
Total	8,099	8,824	10,155	10,099	11,113
FTE	79.0	80.7	76.1	87.4	93.4

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

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.* 

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

## Summary of Adjustments to Recorded:

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

#### Detail of Adjustments to Recorded:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2017	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are a Memorandum Account (CE	•	equested for r	ecovery thro	ugh a non-GRC Catastrophic Event
2017	1,487	85	0	13.3	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from Structure.	2HR002 to 2HR0	04 to match v	vorkpapers v	vith current HR Organizational
2017 Total	1,487	84	0	13.3	
2018	1,217	166	0	11.4	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from Structure.	2HR002 to 2HR0	04 to match v	vorkpapers v	vith current HR Organizational
2018 Total	1,217	166	0	11.4	
2019	0	-5	0	0.0	1-Sided Adj
Explanation:	Exclude California Chambe	r of Commerce Du	Jes		
2019	793	1,102	0	7.6	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from Structure.	2HR002 to 2HR0	04 to match v	vorkpapers v	vith current HR Organizational
	Structure.				
2019	0	14	0	0.0	CCTR Transf To 2200-8000.002
2019 Explanation:			-		
	0		-		
Explanation:	0 Transfer Non-Labor Expens	e to the Comp & I	Benefits CC 2	200-8000.00	
Explanation: 2019 Total	0 Transfer Non-Labor Expens <b>793</b> 0	e to the Comp & I 1,111 -7 costs that are ant	Benefits CC 2 0 0 ticipated to be	200-8000.00 <b>7.6</b> 0.0	2.

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

Explanation:	Incremental COVID-related cost	s that are anticipa	ted to be rea	upstad for r	
	Catastrophic Event Memorandu	•			ecovery inrough a non-GRC
2020	845	476	0	7.7	CCTR Transf From 2200-0838.000
Explanation:	To transfer Workpaper from 2HF Structure.	R002 to 2HR004 to	o match work	papers with	current HR Organizational
2020	0	-13	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	-	-	uested for re	ecovery through a non-GRC
2020	0	-36	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu			uested for re	ecovery through a non-GRC
2020	0	-204	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu			uested for re	ecovery through a non-GRC
2020	-1	-3	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related cost Catastrophic Event Memorandu	•		uested for re	ecovery through a non-GRC
2020	0	-4	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-related cost Catastrophic Event Memorandu			uested for re	ecovery through a non-GRC
2020	0	-3	0	0.0	1-Sided Adj
xplanation:	Incremental COVID-related cost Catastrophic Event Memorandu			uested for re	ecovery through a non-GRC
2020	0	-1	0	0.0	CCTR Transf To 2200-2011.000
xplanation:	Transfer costs to GOSI CC 2200	)-2011.000 related	d to SB1371 (	BNE) Emiss	sions Strategy Program
2020	-1	0	0	-0.1	CCTR Transf To 2200-2011.002
xplanation:	Transfer costs to GOSI CC 2200	)-2011.002 related	d to SB1371 (	BLM) Emiss	sions Strategy Program
2020	0	-1	0	0.0	CCTR Transf To 2200-2011.002
xplanation:	Transfer costs to GOSI CC 2200	)-2011.002 related	d to SB1371 (	BLM) Emiss	sions Strategy Program
2020	-6	0	0	-0.1	CCTR Transf To 2200-2011.002
xplanation:	Transfer costs to GOSI CC 2200	)-2011.002 related	d to SB1371 (	BLM) Emiss	sions Strategy Program
2020	-1	-1	0	-0.1	CCTR Transf To 2200-2011.000
xplanation:	Transfer costs to GOSI CC 2200	)-2011.000 related	d to SB1371 (	BNE) Emiss	sions Strategy Program
2020 Tota	I 837	198	0	7.3	
2020 1010					

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

Year	Labor	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type
Explanation:	Incremental COVID-related costs that Catastrophic Event Memorandum Acc		-	lested for re	ecovery through a non-GRC
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that Catastrophic Event Memorandum Acc		-	lested 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 t Structure.	o 2HR004	to match workp	apers with	current HR Organizational
2021	0	-33	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that Catastrophic Event Memorandum Acc		-	lested for re	ecovery through a non-GRC
2021	0	-77	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that Catastrophic Event Memorandum Acc	•	•	lested for re	ecovery through a non-GRC
2021	0	-709	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that Catastrophic Event Memorandum Acc	•	•	lested for re	ecovery through a non-GRC
2021	0	-4	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that Catastrophic Event Memorandum Acc		-	lested for re	ecovery through a non-GRC
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that Catastrophic Event Memorandum Acc		-	lested for re	ecovery through a non-GRC
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that Catastrophic Event Memorandum Acc	-		lested for re	ecovery through a non-GRC
2021	-1	0	0	-0.1	1-Sided Adj
Explanation:	Adjustment to remove non-GRC costs recovered through a separate regulate			nissions Sti	rategy Program that are being
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Adjustment to remove non-GRC costs recovered through a separate regulate			nissions Sti	rategy Program that are being
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Adjustment to remove non-GRC costs recovered through a separate regulate			nissions Sti	rategy Program that are being
2021	0	-5	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

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
Explanation:	Exclude non-labor expenses ass	ociated with lob	oying activitie	s (FERC 426.4	4) and other advocacy related
	activities. This adjustment is in a	ddition to other o	osts that hav	e already bee	n excluded based on other
	specific accounting attributes.				
	,	ddition to other o	costs that hav	e already bee	n excluded based on other

21 Total 892 -330 0 7.8
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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:

				ln 2021\$ (00	0) Incurred (	Costs			
		Adju	isted-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	21,473	22,720	23,801	
NSE	0	0	0	0	0	0	0	0	
Total	22,160	22,417	20,955	20,537	21,847	21,473	22,720	23,801	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

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 202	1 \$(000) l	ncurred Co	sts					
Forecast	Forecast Method Base Forecast				Forec	Forecast Adjustments			Adjusted-Forecast		
Years	5	2022	2023	2024	2022	2023	2024	2022	2023	2024	
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	
Non-Labor	Zero-Based	0	0	0	21,473	22,720	23,801	21,473	22,720	23,801	
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	
Tota	I	0	0	0	21,473	22,720	23,801	21,473	22,720	23,801	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

#### Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	
2022	0	21,473	0	21,473	0.0	1-Sided Adj	
Explanation:	2022 Long-Term Di	sability (LTD) &	Workers Con	npensation (W	C) Cost Proje	ction.	
2022 Total	0	21,473	0	21,473	0.0		
2023	0	22,720	0	22,720	0.0	1-Sided Adj	
Explanation:	2023 Long-Term Di	sability (LTD) &	Workers Con	npensation (W	C) Cost Proje	ction.	
2023 Total	0	22,720	0	22,720	0.0		
2024	0	23,801	0	23,801	0.0	1-Sided Adj	
Explanation:	2024 Long-Term Di	sability (LTD) &	Workers Con	npensation (W	C) Cost Proje	ction.	
2024 Total	0	23,801	0	23,801	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):

etermination of Adjusted-Red	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (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
djustments (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
ecorded-Adjusted (Nominal \$)	)				
Labor	0	0	0	0	0
Non-Labor	19,692	20,552	19,547	19,079	21,847
NSE	0	0	0	0	0
Total	19,692	20,552	19,547	19,079	21,847
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
scalation to 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
ecorded-Adjusted (Constant 2	2021\$)				
Labor	0	0	0	0	0
Non-Labor	22,160	22,417	20,955	20,537	21,847
NSE	0	0	0	0	0
Total	22,160	22,417	20,955	20,537	21,847
FTE	0.0	0.0	0.0	0.0	0.0

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

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.* 

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 <sup>–</sup>	4,452	7,144	5,351	5,372	0
FTE		0.0	0.0	0.0	0.0	0.0

#### Detail of Adjustments to Recorded:

Year	<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			Year Avg used for		Projected	
Type of Cost	Account	2019	2020	2021		rojection	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 a	verage. Medical costs a	re escalated using	medical inflation	from benefits tes	timon	IV.			
Indemnity escalated using la						,			
,	,	0	0						
Escalation Factors									

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

Reserves	6120102	(5,350,710)	(5,372,174)	2,456,070	(2,755,605)	(2,927,830)	(3,110,819)	(3,305,246)

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

101 16813 2022-2024	Actual		Projected					
Type of Cost		2021		2022		2023		2024
Disability Claims	\$	5,801,403	\$	6,655,663	\$	7,339,090	\$	7,820,432
Total Cost	\$	5,801,403	\$	6,655,663	\$	7,339,090	\$	7,820,432
Workers' Comp			\$	14,816,964	\$	15,380,927	\$	15,980,768
Total LTD and Workers' Comp			\$	21,472,627	\$	22,720,017	\$	23,801,200
<b>Escalation Factors</b> Labor escalation Change in Headcount				3.46% 11.26%		3.13% 7.14%		3.08% 3.48%

account

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C:\Users\jmoffatt\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\3000MYKH\SCG WC and LTD Preliminary Forecast 2022-2024 as of 3-16-22.xlsx TAB: SCG-LTD

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) Inc	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	isted-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										
Forecast 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	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	

#### 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	5	0	5	0.0	1-Sided Adj	
Explanation:	2HR005 SHRM PROFE requesting non-labor co certifications, which will with other HR profession	sts for Society provide benef	for Human R its for both La	esource Manaç bor Relations a	gement (SHR ind Wellness	M) membership and Advisors to connect	
2022	0	2	0	2	0.0	1-Sided Adj	
Explanation:	2HR005 NEW SUPERV requests the non-labor of Bargaining Agreement ( programs replace prior v place at SoCalGas. Dev better union-manageme will save SoCalGas the	costs to provid CBA) and Alte versions of trai veloping in-ho nt relationship	e new supervi rnative Disput ning that was use versions v Long-term,	isors of represe te Resolution ( <i>i</i> outsourced an will enhance su the implementa	ented employ ADR) training d not specific pervisor kno	ees with Collective g. These new training c to the agreements in wledge and drive a	
2022	0	9	0	9	0.0	1-Sided Adj	
Explanation:	2HR005 WELLNESS So license in 2022 required \$5k for 2022).		•				
2022	0	30	0	30	0.0	1-Sided Adj	
<b>Explanation:</b> 2HR005 JOB GRADE EVALUATIONS. Labor Relations and Wellness is requesting non-labor dollars required to fulfill the agreement between SoCalGas and the Unions to perform Pay Analysis of Comprehension, Knowledge and Skills (PACKS) studies of various union job classifications. These studies evaluate various job positions with the potential of re-leveling them to different pay grades (30K).							
2022	0	10	0	10	0.0	1-Sided Adj	
Explanation:	2HR005 CONFERENCES AND SEMINARS. Labor Relations requests non-labor dollars to attend various industry-centric conferences and seminars for employee development and to engage with other Labor Relations professionals. These events provide staff with opportunities to discuss topics relevant to Labor Relations, and opportunities to benefit from the expertise of other specialists in similar industries (10K).						
2022	0	8	0	8	0.0	1-Sided Adj	
Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto							

Area:	PEOPLE AND CUL		IMENT				
Witness:	Abigail M. Nishimoto						
Category:	B. SCG Director Labor Relations & Wellness 1. SCG Director Labor Relations & Wellness						
Category-Sub:							
Workpaper:	2HR005.000 - SCG						
Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	Total	<u>FTE</u>	Adj_Type	
Explanation:	2HR005 CONFERENCE industry-centric conferent Wellness professionals. Wellness, and opportun	nces and semir These events	nars for emplo provide staff	oyee developm with opportuni	nent and to en ties to discus	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 efficie alignment with SoCalGa	Relations arch COVID hybrid ency when wor	ives and files work environ king remotely	to a digital me ment. File digit ⁄. Additionally,	edia format for ization 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 ar files in a post-COVID hy and efficiency when wor SoCalGas sustainability	chives and file brid work envir king remotely.	s to a digital ı onment. File	media format fo digitization will	or purposes of improve data	f improving access to a request delivery times	
2022	0	6	0	6	0.0	1-Sided Adj	
Explanation:	2HR005 WELLNESS TF Certification, and DOT/E employees with evidence support, and motivate en fitness, (2) nutrition, (3) coaching, the Certified V change with long-term v certification guides Well (DOT) Drug & Alcohol S	DER certificatio e-based knowl mployees to ma mental and em Vellness Coach alues as part o ness employee	ns. Wellness edge across ake positive li otional wellbo n course will f f the Compar is through the	Coaching Cer five major area festyle change eing, (4) recove facilitate emplo ny's sustainabil	rtifications pro is of systemat es. The five a ery and regen yees to achie lity plan. Add	vides Wellness ic processes to guide, reas are (1) movement eration, and (5) ve positive behavior itionally, DOT/DER	
2022	0	33	0	33	0.0	1-Sided Adj	
Explanation:	2HR005 DOT DRUG & a online drug and alcohol safety-sensitive classifie total).	DOT complian	ce training for	supervisors o	verseeing, ar	nd employees in,	
2022	0	30	0	30	0.0	1-Sided Adj	
Explanation:	2HR005 COMPANY-UN associated with the cost Unions (30K).				•		
2022	0	23	0	23	0.0	1-Sided Adj	
Explanation:	RAMP: Risk Chapter Se Anticipated increase in r			-			
2022 Total	0	256	0	256	0.0		
2023	0	5	0	5	0.0	1-Sided Adj	

Note: Totals may include rounding differences.

SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 30 of 87

Area:	PEOPLE AND CUL	TURE DEPAR	ſMENT				
Witness:	Abigail M. Nishimoto						
Category:	B. SCG Director La	bor Relations &	Wellness				
Category-Sub:	1. SCG Director La	oor Relations 8	Wellness				
Workpaper:	2HR005.000 - SCG	Director Labor	Relations &	Wellness			
Year	Labor	<u>NLbr</u>	<u>NSE</u>	Total	<u>FTE</u>	Adj_Type	
Explanation:	2HR005 SHRM PROFE requesting non-labor co certifications, which will with other HR profession	sts for Society provide benefit	for Human Re s for both Lal	esource Manag bor Relations a	gement (SHRI and Wellness /	M) membership and Advisors to connect	
2023	0	2	0	2	0.0	1-Sided Adj	
Explanation:	2HR005 NEW SUPERV requests the non-labor of Bargaining Agreement ( programs replace prior v place at SoCalGas. De better union-manageme will save SoCalGas the	costs to provide CBA) and Alter versions of train veloping in-hou nt relationship.	new supervi native Disput ning that was se versions v Long-term,	sors of represe e Resolution ( outsourced an vill enhance su the implementa	ented employe ADR) training d not specific ipervisor know	ees with Collective These new training to the agreements in /ledge and drive a	
2023	0	4	0	4	0.0	1-Sided Adj	
Explanation:	2HR005 WELLNESS So Software license, requir		-				
2023	0	10	0	10	0.0	1-Sided Adj	
Explanation:	2HR005 JOB GRADE E required to fulfill the agr Comprehension, Knowle studies evaluate various (10K).	eement betwee edge and Skills	en SoCalGas (PACKS) stu	and the Union idies of various	s to perform F s union job cla	Pay Analysis of sifications. These	
2023	0	10	0	10	0.0	1-Sided Adj	
Explanation:	2HR005 CONFERENCI various industry-centric Labor Relations profess to Labor Relations, and industries (10K).	conferences ar ionals. These	nd seminars f events provic	or employee d le staff with op	evelopment an portunities to	nd to engage with other discuss topics relevant	
2023	0	8	0	8	0.0	1-Sided Adj	
Explanation:	2HR005 CONFERENCI industry-centric conferent Wellness professionals. Wellness, and opportun	nces and semir These events	nars for emplo provide staff	oyee developm with opportuni	nent and to en ties to discuss	gage with other s topics relevant to	
2023	0	50	0	50	0.0	1-Sided Adj	
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. Labor Relations is requesting the non-labor dollars to scan and convert Labor Relations archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitization will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with SoCalGas sustainability efforts. (50K).						
2023	0	50	0	50	0.0	1-Sided Adj	

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 31 of 87

YearLaborNLbrNSETotalFTEAdj TypeExplanation:2HR005 CONVERT HARD COPY TO DIGITAL. Wellness is requesting the non-labor dollars to scan and convert Wellness archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitation will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with socalGas sustainability efforts. (50K).2023060.01.Sided AdjExplanation:2HR005 WELLINESS TRAINING. Wellness is requesting non-labor dollars for Wellness Cacching Certification, and DOT/DER certifications. Wellness: Cacching 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) Jurition. (3) mental and emotional wellbeing. (4) recovery and regeneration, and (5) coaching, the Certification guides wellness employees through the aspects of U.S. Department of Transportation (DOT) Drug & Alcohol Supervisor Training (6K).202308080.01.Sided Adj20310300.0300.01.Sided Adj203230300.03.Gas and the Unions (30K).20230300.01.Sided Adj20330420420.0203404201.Sided Adj2035050.01.Sided Adj203602250.01.Sided Adj<	Area: Witness: Category: Category-Sub: Workpaper:	PEOPLE AND CUL Abigail M. Nishimot B. SCG Director La 1. SCG Director La 2HR005.000 - SCG	o bor Relations & bor Relations &	Wellness Wellness	Wellness		
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. Interest environment will SocalGas sustainability efforts. (SOK).2023060.01-Sided AdjExplanation:2HROOS 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 lifestly changes. The five areas are (1) movement fitness, (2) nutrition, (3) mental and emotional wellbeing, (4) recovery and regeneration, and (5) coaching, the Cartified Wellness canch 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 DOT compliance training for supervisors overseeing dollars for mandatory online drug and alcohol DOT compliance training for supervisors requesting non-labor dollars for mandatory asociated with the cost of labor arbitrations and to re-asset. Herodoscut in creases tassociated with the cost of labor arbitrations and to for cartific attrans and the down in creases.0.01.Sided Adj20230300420.01.Sided AdjExplanation:2HRO0S COMPANY-UNION DISPUTE RESOLUTION. Labor Relations requests the non-labor costs associated with the cost of labor arbitrations and to for-casted Headcount Increases20230<	Year	<u>Labor</u>	<u>NLbr</u>	NSE	Total	<u>FTE</u>	Adj_Type
Explanation:       2HR005 WELLNESS TRAINING. Wellness is requesting non-labor dollars for Wellness Coaching Certification, and DOT/DER certifications. Wellness Coaching Certifications provides Wellness employees with evidence-based knowledge across five major areas of systematic processes to guide, support, and motivate employees to make positive lifestyle changes. The five areas are (1) movement fitness, (2) nutrition, (3) mental and emotional wellbeing, (4) recovery and regeneration, and (5) coaching, the Certified Wellness Coach course will facilitate employees to achieve positive behavior change with long-term values as part of the Company's sustainability plan. Additionally, DOT/DER certification guides Wellness employees through the aspects of U.S. Department of Transportation (DOT) Drug & Alcohol Supervisor Training (6K).         2023       0       8       0.0       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 overseening employees in safety-sensitive classified positions (\$8K).         2023       0       30       0.0       1-Sided Adj         Explanation:       2HR005 COMPANY-UNION DISPUTE RESOLUTION. Labor Relations requests the non-labor costs associated with the cost of labor arbitrations and to resolve disputes between SoCalGas and the Unions (30K).         2023       0       42       0       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	Explanation:	and convert Wellness a files in a post-COVID hy and efficiency when wo	rchives and files /brid work envir /king remotely.	s to a digital r onment. File	nedia format f digitization wil	or purposes o l improve data	of improving access to a request delivery times
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, DDT/DER certification guides Wellness employees through the aspects of U.S. Department of Transportation (DOT) Drug & Alcohol Supervisor Training (6K).202308080.01-Sided AdjExplanation: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 (S8K).20230300301-Sided AdjExplanation:2HR005 COMPANY-UNION DISPUTE RESOLUTION. Labor Relations requests the non-labor costs associated with the cost of labor arbitrations and the cost-out of labor arbitrations and velocuturi nereases.20230420422023050.01-Sided AdjExplanation: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 Head out intraipated increase in andated D&A Testing due to forecasted Head out intraipated increase in andated D&A Testing due to forecasted Head out intraipated increases.20240202<	2023	0	6	0	6	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).20230300300.01-Sided AdjExplanation: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).0420.01-Sided Adj20230420420.01-Sided AdjExplanation: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.202305050.0202405050.01-Sided AdjExplanation: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 Viselness Advisors to connect with other HR professionals and knowledge transfers from this industry-standard program (5K).202402020.01-Sided AdjExplanation: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 outsourceed and not specific to the agreements in place at SoCalG	Explanation:	Certification, and DOT/I employees with evidence support, and motivate e fitness, (2) nutrition, (3) coaching, the Certified V change with long-term v certification guides Well	DER certification e-based knowle mployees to ma mental and em Wellness Coach values as part o ness employee	ns. Wellness edge across f ake positive li otional wellbe n course will f f the Compar s through the	Coaching Ce ive major area festyle change sing, (4) recov acilitate emplo y's sustainabi	rtifications pro as of systema es. The five a ery and reger byees to achie lity plan. Add	ovides Wellness tic processes to guide, areas are (1) movement neration, and (5) eve positive behavior ditionally, DOT/DER
online drug and alcohol DOT compliance training for supervisors overseeing employees in safety-sensitive classified positions (\$8K).20230300.01-Sided AdjExplanation: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).20230420420.01-Sided Adj20230420.01-Sided Adj20230420.01-Sided AdjExplanation:RAMP: Risk Chapter SCG-Risk-5, Risk EMPL, ID C2 Drug and Alcohol Testing Programs. Antricpated increase in marked D&A Testing due to forecasted Headcount increases.2023 Total02250250.02024050.01-Sided AdjExplanation: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 (SK).2024020.01-Sided Adj2024020.01-Sided Adj2024020.01-Sided Adj2024020.01-Sided Adj2024020.01-Sided Adj2024020.01-Sided Adj2024020.01-Sided Adj2024 <td>2023</td> <td>0</td> <td>8</td> <td>0</td> <td>8</td> <td>0.0</td> <td>1-Sided Adj</td>	2023	0	8	0	8	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).20230420420.01-Sided AdjExplanation: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 Total022502250.0202405050.01-Sided AdjExplanation: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).202402020.01-Sided Adj202402020.01-Sided Adj202402020.01-Sided Adj202402020.01-Sided Adj2024020.01-Sided AdjSided Adj2024020.01-Sided Adj2024020.01-Sided Adj2024020.01-Sided Adj2024020.01-Sided Adj2024020.01-Sided Adj202620.01-Sided A	Explanation:	online drug and alcohol	DOT compliand	ce training for	-	-	-
associated with the cost of labor arbitrations and to resolve disputes between SoCalGas and the Unions (30K).20230420.01-Sided AdjExplanation:2023 Total02250.02023 Total050.01-Sided Adj2024050.01-Sided AdjExplanation:2024050.01-Sided AdjExplanation:20240201-Sided AdjExplanation:24R005 SHRM PROFESSIONAL MEMBERSHIP & CERTIFICATION.Labor Relations and knowledge transfers for thum Resource Management (SHRM) membership and certifications, which will provide benefits for both Labor Relations and Wellness and Knowledge transfers for this industry-standard programs (SK).2024020.01-Sided AdjExplanation:24R005 NEW SUPERVISOR TRAINING (LABOR RELATIONS). Labor Relations & Wellness to with other HR professionals and knowledge transfers for this industry-standard molecule2024020.01-Sided Adj2024020.01-Sided AdjExplanation:24R005 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 outscured and rispervisor knowledge at SoCalGas.	2023	0	30	0	30	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 Total02250.02024050.02024050.020242HR005 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).202402020.01-Sided Adj202402020.01-Sided Adj202402020.01-Sided Adj202402020.01-Sided Adj202402020.01-Sided Adj202402020.01-Sided Adj202402020.01-Sided AdjExplanation: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	Explanation:	associated with the cost					
Anticipated increase in mandated D&A Testing due to forecasted Headcount increases.2023 Total02250.0202405050.0202405050.01-Sided AdjExplanation: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).2024020.01-Sided Adj2024020.01-Sided AdjExplanation:2HR005 NEW SUPERVISOR TRAINING (LABOR RELATIONS). Labor Relations & Wellness requests the non-labor costs to provide new supervisors of represented employees with Collective Bargaining Agreement (CBA) and Alternative Dispute Resolution (ADR) training. These new training programs replace prior versions of training that was outsourced and not specific to the agreements in place at SoCalGas. Developing in-house versions will enhance supervisor knowledge and drive a better union-management relationship. Long-term, the implementation of these new in-house trainings will save SoCalGas the expense of using external resources (2K).	2023	0	42	0	42	0.0	1-Sided Adj
202405050.01-Sided AdjExplanation: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).202402020.01-Sided AdjExplanation: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).	Explanation:	•			•		
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).202402020.01-Sided AdjExplanation:2HR005 NEW SUPERVISOR TRAINING (LABOR RELATIONS). Labor Relations & Wellness requests the non-labor costs to provide new supervisors of represented employees with Collective Bargaining Agreement (CBA) and Alternative Dispute Resolution (ADR) training. These new training programs replace prior versions of training that was outsourced and not specific to the agreements in place at SoCalGas. Developing in-house versions will enhance supervisor knowledge and drive a better union-management relationship. Long-term, the implementation of these new in-house trainings will save SoCalGas the expense of using external resources (2K).	2023 Total	0	225	0	225	0.0	
requesting non-labor costs for Society for Human Resource Management (SHRM) membership and certifications, which will provide benefits for both Labor Relations and Wellness Advisors to connect with other HR professionals and knowledge transfers from this industry-standard program (5K). 2024 0 2 0 2 0.0 1-Sided Adj Explanation: 2HR005 NEW SUPERVISOR TRAINING (LABOR RELATIONS). Labor Relations & Wellness requests the non-labor costs to provide new supervisors of represented employees with Collective Bargaining Agreement (CBA) and Alternative Dispute Resolution (ADR) training. These new training programs replace prior versions of training that was outsourced and not specific to the agreements in place at SoCalGas. Developing in-house versions will enhance supervisor knowledge and drive a better union-management relationship. Long-term, the implementation of these new in-house trainings will save SoCalGas the expense of using external resources (2K).	2024	0	5	0	5	0.0	1-Sided Adj
<b>Explanation:</b> 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).	Explanation:	requesting non-labor co certifications, which will	sts for Society f provide benefit	for Human Re s for both Lat	esource Mana oor Relations a	gement (SHR and Wellness	elations & Wellness is M) membership and Advisors to connect
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	2	0	2	0.0	1-Sided Adj
	Explanation:	requests the non-labor of Bargaining Agreement ( programs replace prior place at SoCalGas. De better union-manageme	costs to provide CBA) and Alter versions of train veloping in-hou nt relationship.	new supervision native Disput ning that was se versions w Long-term, t	sors of represe e Resolution ( outsourced ar vill enhance su he implement	ented employ ADR) training nd not specific upervisor know ation of these	rees with Collective g. These new training c to the agreements in wledge and drive a
	2024	0	. 4	0	4	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: Witness: Category: Category-Sub: Workpaper:	PEOPLE AND CULTURE DEPARTMENT Abigail M. Nishimoto B. SCG Director Labor Relations & Wellness 1. SCG Director Labor Relations & Wellness 2HR005.000 - SCG Director Labor Relations & Wellness					
Year	Labor	<u>NLbr</u>	NSE	<u>Total</u>	FTE	Adj_Type
Explanation:	2HR005 WELLNESS SC Software license, require					
2024	0	100	0	100	0.0	1-Sided Adj
Explanation:	2HR005 Labor Relations	CBA negotiat	ions expense	es - 2024		
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 JOB GRADE E required to fulfill the agre Comprehension, Knowle studies evaluate various (10K).	eement betwee dge and Skills	en SoCalGas s (PACKS) stu	and the Union dies of various	s to perform s union job cl	Pay Analysis of assifications. These
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCE various industry-centric of Labor Relations professi to Labor Relations, and industries (10K).	conferences a onals. These	nd seminars f events provid	or employee d le staff with op	evelopment a portunities to	and to engage with other discuss topics relevant
2024	0	8	0	8	0.0	1-Sided Adj
Explanation:	2HR005 CONFERENCE industry-centric conferer Wellness professionals. Wellness, and opportuni	ices and semi These events	nars for emple provide staff	oyee developn with opportun	nent and to er ities to discus	ngage with other ss topics relevant to
2024	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HA scan and convert Labor access to files in a post-	Relations arch	ives and files	to a digital me		
2024	0	50	0	50	0.0	1-Sided Adj
Explanation:	2HR005 CONVERT HARD COPY TO DIGITAL. Wellness is requesting the non-labor dollars to scan and convert Wellness archives and files to a digital media format for purposes of improving access to files in a post-COVID hybrid work environment. File digitization will improve data request delivery times and efficiency when working remotely. Additionally, the move toward digitization is in alignment with SoCalGas sustainability efforts. (50K).					
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	06060.01-Sided Adj2HR005 WELLNESS TRAINING. Wellness is requesting non-labor dollars for Wellness Coaching Certification, and DOT/DER certifications. Wellness Coaching Certifications provides Wellness employees with evidence-based knowledge across five major areas of systematic processes to guide, support, and motivate employees to make positive lifestyle changes. The five areas are (1) movement fitness, (2) nutrition, (3) mental and emotional wellbeing, (4) recovery and regeneration, and (5) coaching, the Certified Wellness Coach course will facilitate employees to achieve positive behavior change with long-term values as part of the Company's sustainability plan. Additionally, DOT/DER certification guides Wellness employees through the aspects of U.S. Department of Transportation (DOT) Drug & Alcohol Supervisor Training (6K).					

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 33 of 87

Area: Witness: Category: Category-Sub: Workpaper:	PEOPLE AND CULTURE DEPARTMENT Abigail M. Nishimoto B. SCG Director Labor Relations & Wellness 1. SCG Director Labor Relations & Wellness 2HR005.000 - SCG Director Labor Relations & Wellness						
Year	<u>Labor</u>	<u>NLbr</u>	NSE	<u>Total</u>	<u>FTE</u>	Adj_Type	
2024	0	8	0	8	0.0	1-Sided Adj	
Explanation:	2HR005 DOT DRUG & online drug and alcohol safety-sensitive classifie	DOT complian	ce training for	•	•	•	
2024	0	30	0	30	0.0	1-Sided Adj	
Explanation:	2HR005 COMPANY-UN associated with the cost 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):

j	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 (Nomir	nal \$)				
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 (Const	tant 2021\$)				
Labor	1,531	1,717	2,018	2,596	2,577
Non-Labor	452	521	442	404	470
NSE	0	0	0	0	0
Total	1,983	2,237	2,460	3,001	3,046
FTE	15.2	17.6	19.1	21.3	21.9

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

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.* 

SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 35 of 87

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

# Summary of Adjustments to Recorded:

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

### Detail of Adjustments to Recorded:

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

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 Inci	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 Leve	el 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 Employees	8,587.00	9,099.00	9,748.00	10,087.00	8,587.00	10,087.00
Work Unit Changes from BA	MD.					

#### Work Unit Changes from RAMP:

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

Risk Spend Efficiency (RSE)		
	GRC RSE	RAMP RSE
Tranche 1	5.000	1.900
8	or RSE values are primarily due to change C Integration testimony of R. Scott Pearso	

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)**

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

#### Cost Estimate Changes from RAMP:

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

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

Unit of	2021 Historical Embedded	2022 Forecast	2023 Forecast	2024 Forecast	2024 R 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	
	or RSE values are primarily due to changes C Integration testimony of R. Scott Pearsor		

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

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

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

## Workpapers belonging to this Category:

2HR007.000 SCG Direct	or 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

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:

[	In 2021\$ (000) Incurred Costs									
		Adju	isted-Recor	ded		Ad	justed-Fore	cast		
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

### Summary of Adjustments to Forecast:

			In 202	1 \$(000) Ir	ncurred Co	sts				
Forecast Method Base Forecast				st	Forecast Adjustments			Adjusted-Forecast		
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>	<u>Adj Type</u>	
2022	0	80	0	80	0.0	1-Sided Adj	
Explanation:	<ul> <li>RAMP: Chapter SCG-CFF-7, ID 3 Training. 2HR007 STRATEGIC LEADER DEVELOPMENT</li> <li>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).</li> <li>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)</li> </ul>						
2022	134	21	0	155	1.0	1-Sided Adj	
Explanation:	1342101551.01-Sided AdjRAMP: Chapter SCG-CFF-7, ID 2 Knowledge Transfer.2HR007 EMPLOYEE DEVELOPMENT ADVISOR.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).					ation efforts associated to identify the critical sented personnel (1 arking, best practices, facing similar workforce	
2022 Total	134	101	0	235	1.0		
2023	0	128	0	128	0.0	1-Sided Adj	

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 42 of 87

Area:	PEOPLE AND CUL	TURE DEPART	MENT				
Witness:	Abigail M. Nishimot						
Category:	C. SCG Director Or	g Effectiveness					
Category-Sub:	1. SCG Director Or	-					
Workpaper:	2HR007.000 - SCG	-	ffectiveness				
Year	Labor	<u>NLbr</u>	NSE	Total	FTE	Adj_Type	
Explanation:	RAMP: Chapter SCG-C PROGRAM ENHANCE organization for this criti significantly since it was cost does increase sligh LEADERSHIP CHALLE Leadership training carr the program will be due areas of inclusive leade focus was identified as Planning portion of the 2 with outside vendors an programming in the pas	MENTS. These cal program for originally laund thy each year. ( NGE ENHANCI p was internally for another refr rship, knowledg a key mitigation 2021 RAMP filir d academic inst	e increases ad senior leade ched, but with 40K). EMENTS. Le y updated and esher as we le transfer, ar strategy for s ng. The cost f	adership Trair d converted to seek to build i d succession some areas of or enhanceme	ng vendor cost f the program rental expense ning Camp ent a virtual form n more critical planning/deve f risk outlined i ents is estimat	is through our partner has been trimmed e increase, the overall nancements (RAMP). at in 2020. By 2023, skill building in the elopment. This new n the Workforce ed based on prior work	
2023	134	21	0	155	1.0	1-Sided Adj	
Explanation:	<ul> <li>RAMP: Chapter SCG-CFF-7, ID 2 Knowledge Transfer. 2HR007 EMPLOYEE DEVELOPMENT ADVISOR.</li> <li>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).</li> <li>APQC MEMBERSHIP. This membership gives access to a full suite of benchmarking, best practices, and maturity models to support Knowledge Management efforts.</li> <li>SoCalGas believes APQC membership, used by other peer energy companies facing similar workforce</li> </ul>						
	and maturity models to	support Knowle QC membership	dge Manager	ment efforts. er peer energ	y companies f	acing similar workforce	
2023 Total	and maturity models to SoCalGas believes APC planning issues as SoC	support Knowle QC membership	dge Manager	ment efforts. er peer energ	y companies f	acing similar workforce	
<b>2023 Total</b> 2024	and maturity models to SoCalGas believes APC planning issues as SoC	support Knowle QC membership alGas, is import	dge Manager , used by oth tant to our wo	ment efforts . er peer energ orkforce plann	y companies f ing efforts (\$1	acing similar workforce	
	and maturity models to SoCalGas believes APC planning issues as SoC 134	Support Knowle QC membership alGas, is import <b>149</b> 21 CFF-7, ID 2 Knowle edge vacuum of must be transit NL). This membership QC membership	dge Manager , used by oth tant to our wo 0 0 nowledge Tra relopment Ad f represented ioned prior to hip gives accordige Manager , used by oth	ment efforts . er peer energ orkforce plann 283 155 Insfer. 2HF visor (EDA) to employee va the departure ess to a full su ment efforts . er peer energ	y companies f ing efforts (\$1 <b>1.0</b> 1.0 R007 EMPLON o support mitig cancies, and t e of key repres ite of benchm y companies f	acing similar workforce 1K). 1-Sided Adj YEE DEVELOPMENT ation efforts associated o identify the critical sented personnel (1 arking, best practices, acing similar workforce	

Note: Totals may include rounding differences.

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

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

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

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*		. ,			
Labor	1,712	1,648	1,740	1,548	2,041
Non-Labor	612	372	727	747	593
NSE	0	0	0	0	0
Total	2,324	2,020	2,467	2,296	2,634
FTE	17.4	16.2	17.1	13.8	19.1
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	-7
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

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

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments *Note: Totals may include rounding differences.* 

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

# Summary of Adjustments to Recorded:

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

### Detail of Adjustments to Recorded:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	22	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expense	to the Comp & B	enefits 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 of Catastrophic Event Memorar		•	requested for	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 c Catastrophic Event Memorar		•	requested for	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)

					2024	4
	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	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

Risk Spend Efficiency (RSE)			
	GRC RSE	RAMP RSE	
Tranche 1	0.000	0.000	
RSE Changes from RAMP: N/A			

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

# RAMP Item # 2

### **RAMP Activity**

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

RAMP Line Item ID: 02

RAMP Line Item Name: Knowledge Transfer

Tranche(/s): Tranche1: Overall

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

	2021 Historical Embedded Cost	2022 Forecast	2023 Forecast	2024 Forecast	2024 RAMP R (2020 Inci	ange
	(2021 \$)	(2021 \$)	(2021 \$)	(2021 \$)	Low	High
Tranche 1 Cost Estimate	35	190	190	190	138	197
Cost Estimate Changes fro	om RAMP:					

### **GRC Work 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 RAMP No feasible units for this activity.						

Risk Spend Efficiency (RSE)			
	GRC RSE	RAMP RSE	
Tranche 1	0.000	0.000	
RSE Changes from RAMP: N/A			

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			2024 Forecast	2024 RAMP Range (2020 Incurred \$)				
	(2021 \$)	(2021 \$)	(2021 \$)	(2021 \$)	Low	High			
Tranche 1 Cost Estimate	295	295	295	295	280	340			
Cost Estimate Changes from RAMP:									
N/A									

# GRC Work Unit/Activity Level Estimates

Unit of	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: N/A							

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

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

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

## Workpapers belonging to this Category:

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

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

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								
		Adjusted-Recorded				Ad	Adjusted-Forecast		
Years	2017	2018	2019	2020	2021	2022	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	

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

### Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs														
Forecast	ecast Method Base F			st	Forecast Adjustments			Forecast Adjustments Adjusted-Forecast				Adjusted-Forecast		
Years	8	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	I	638	638	638	70	228	248	708	866	886				
FTE	Base YR Rec	4.3	4.3	4.3	0.0	1.0	1.0	4.3	5.3	5.3				

## Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adi Type
2022	0	40	0	40	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RI that support SoCalGas's principles. ERGs are an awareness and act as a leadership development educational speakers, le relations and staffing ev	Sustainability integral comp bridge across , and commun earning and de	Strategy to p ponent of the s cultural issue ications with velopment op	romote and f SoCalGas DE s. ERGs sup employees th portunities, a	oster Diversity El strategy and port manageri rough team-bu	, Equity & Inclusion serve to raise al effectiveness, illding exercises,
2022	0	10	0	10	0.0	1-Sided Adj
Explanation:	2HR008 DEI STAFF DE Equity and Inclusion spe Strategy that seeks to in roles (\$2.5K X 4 = \$10K	ecific developn 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 M of DEI Staff Developmen and Inclusion specific de seeks to increase racial = \$5K).	nt to attend Le evelopment pro	adership Com ograms which	petency Dev supports So	elopment alon CalGas's Susta	g with Diversity , Equity ainability Strategy that
2022	0	15	0	15	0.0	1-Sided Adj
Explanation:	2HR008 EMPLOYEE RI annual Employee Resolu- employee engagement a feel more connected at the the Company anticipates performance, innovation	urce Group (Ef and trust, and work, work har s that the ERG	RG) Summit. establish a se der and smar s Summit will i	The goal of the goal of the goal of the goal of belong ter, and produces the gains of the gains	he ERG Summ ging among en uce a higher qu	nit is to increase nployees so that they uality work. As a result,
2022 Total	0	70	0	70	0.0	
2023	0	40	0	40	0.0	1-Sided Adj

Note: Totals may include rounding differences.

SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 53 of 87

Area:	PEOPLE AND CUL	TURE DEPAR	TMENT					
Witness:	Abigail M. Nishimoto							
Category:	D. SCG Director Diversity, Equity and Inclusion							
Category-Sub:	1. SCG Diversity E	quity and Inclu	sion Director					
Workpaper:	2HR008.000 - SCG	Diversity, Equ	ity and Inclus	ion Director				
Year	Labor	NLbr	NSE	Total	<u>FTE</u>	Adj_Type		
Explanation:	2HR008 EMPLOYEE RE that support SoCalGas's principles. ERGs are an awareness and act as a leadership development, educational speakers, le relations and staffing eve	ESOURCE GR Sustainability integral comp bridge across , and commun arning and de	OUPS. Cost Strategy to p onent of the S cultural issue ications with e velopment op	ts for four (4) E romote and fo SoCalGas DEI s. ERGs supp employees thro portunities, an	Employee Res ster Diversity strategy and ort manageria ough team-bu	source Groups (ERGs) , Equity & Inclusion serve to raise al effectiveness, ilding exercises,		
2023	0	10	0	10	0.0	1-Sided Adj		
Explanation:	2HR008 DATA ANALYTI data tracking and reporti sustainability reporting. employee composition, a support data analysis.	ng on DEI met The enhanced	rics both as a data and rep	federal requir orting will help	ement and vo SoCalGas b	oluntarily through etter understand		
2023	0	13	0	13	0.0	1-Sided Adj		
Explanation:	2HR008 DEI STAFF DE Equity and Inclusion spe Strategy that seeks to in roles (\$2.5K X 4 = \$10K	cific developm crease racial a	ent programs	which suppor	ts SoCalGas'	s Sustainability		
2023	0	6	0	6	0.0	1-Sided Adj		
Explanation:	2HR008 DEI TRAVEL M of DEI Staff Developmer and Inclusion specific de seeks to increase racial = \$5K).	nt to attend Lea	adership Com ograms which	petency Deve supports SoC	lopment along alGas's Susta	g with Diversity , Equity ainability Strategy that		
2023	0	15	0	15	0.0	1-Sided Adj		
Explanation:	2HR008 EMPLOYEE RESOURCE GROUP SUMMIT. Costs primarily for external speakers for the annual Employee Resource Group (ERG) Summit. The goal of the ERG Summit is to increase employee engagement and trust, and establish a sense of belonging among employees so that they feel more connected at work, work harder and smarter, and produce a higher quality work. As a result, the Company anticipates that the ERG Summit will result in gains in the form of improved performance, innovation, and decision-making. (\$15K annually).							
2023	134	10	0	144	1.0	1-Sided Adj		
Explanation:	2HR008 DIVERSITY & INCLUSION ADVISOR. One (1) additional DE&I Advisor is required due to increased workload related to data collection, analysis, and reporting, as well as the addition of additional Employee Resource Groups (ERGs) which require management and oversight. Additionally, this resource will be involved with the creation and delivery of Employee and Leadership Development (1 FTE \$134K).							
2023 Total	134	94	0	228	1.0			
2024	0	13	0	13	0.0	1-Sided Adj		

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 54 of 87

Area:	PEOPLE AND CULTURE DEPARTMENT							
Witness:	Abigail M. Nishimoto							
Category:	D. SCG Director Dive							
Category-Sub:	1. SCG Diversity Equ	ity and Inclu	sion Director					
Workpaper:	2HR008.000 - SCG D	iversity, Equ	ity and Inclus	on Director				
Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj_Type		
Explanation:	2HR008 DEI STAFF DEVE Equity and Inclusion speci Strategy that seeks to incr roles (\$2.5K X 4 = \$10K).	fic developm	ent programs	which suppor	ts SoCalGas's	s Sustainability		
2024	0	10	0	10	0.0	1-Sided Adj		
Explanation:	2HR008 DATA ANALYTIC data tracking and reporting sustainability reporting. The employee composition, an support data analysis.	g on DEI me ne enhancec	trics both as a I data and rep	federal requin orting will help	ement and vo SoCalGas be	oluntarily through etter understand		
2024	0	40	0	40	0.0	1-Sided Adj		
	principles. ERGs are an ir awareness and act as a bi leadership development, a educational speakers, lear	that support SoCalGas's Sustainability Strategy to promote and foster Diversity, Equity & Inclusion principles. ERGs are an integral component of the SoCalGas DEI strategy and serve to raise awareness and act as a bridge across cultural issues. ERGs support managerial effectiveness, leadership development, and communications with employees through team-building exercises, educational speakers, learning and development opportunities, and market materials for community relations and staffing events (\$10K x 4 - \$40K annually).						
2024	0	6	0	6	0.0	1-Sided Adj		
Explanation:	2HR008 DEI TRAVEL MIL of DEI Staff Development and Inclusion specific deve seeks to increase racial ar = \$5K).	to attend Lea elopment pro	adership Com ograms which	petency Deve supports SoC	lopment along alGas's Susta	g with Diversity , Equity inability Strategy that		
2024	0	15	0	15	0.0	1-Sided Adj		
Explanation:	2HR008 EMPLOYEE RESOURCE GROUP SUMMIT. Costs primarily for external speakers for the annual Employee Resource Group (ERG) Summit. The goal of the ERG Summit is to increase employee engagement and trust, and establish a sense of belonging among employees so that they feel more connected at work, work harder and smarter, and produce a higher quality work. As a result, the Company anticipates that the ERG Summit will result in gains in the form of improved performance, innovation, and decision-making. (\$15K annually).							
2024	134	10	0	144	1.0	1-Sided Adj		
Explanation:	2HR008 DIVERSITY & INCLUSION ADVISOR. One (1) additional DE&I Advisor is required due to increased workload related to data collection, analysis, and reporting, as well as the addition of additional Employee Resource Groups (ERGs) which require management and oversight. Additionally, this resource will be involved with the creation and delivery of Employee and Leadership Development (1 FTE \$134K).							
2024	0	20	0	20	0.0	1-Sided Adj		

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 55 of 87

Area:	PEOPLE AND CULTURE DEPARTMENT							
Witness: Category:	Abigail M. Nishimoto D. SCG Director Dive	ersity. Fauity	and Inclusio	n				
Category-Sub:	1. SCG Diversity Equ							
Workpaper:	2HR008.000 - SCG [	Diversity, Equ	uity and Inclu	sion Director				
Year	Labor	Labor NLbr NSE Total FTE Adj_Type						
Explanation:	2HR008 EMPLOYEE RESOURCE GROUPS. Costs for two (2) additional Employee Resource Groups (ERGs) that support SoCalGas's Sustainability Strategy to promote and foster Diversity, Equity & Inclusion principles. ERGs are an integral component of the SoCalGas DEI strategy and serve to raise awareness and act as a bridge across cultural issues. ERGs support managerial effectiveness, leadership development, and communications with employees through team-building exercises, educational speakers, learning and development opportunities, and market materials for community relations and staffing events (\$10K x 2 - \$20K annually).							
2024 Total	134	114	0	248	1.0			

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):

etermination en rajuetea	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 (Nomin	nal \$)				
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 \$	5)				
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
ecorded-Adjusted (Consta	ant 2021\$)				
Labor	317	286	360	316	510
Non-Labor	84	68	71	25	128
NSE	0	0	0	0	0
Total	401	354	432	341	638
FTE	2.6	2.4	2.9	2.9	4.3

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

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

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

# Summary of Adjustments to Recorded:

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

### Detail of Adjustments to Recorded:

Year	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>				
2017 Total	0	0	0	0.0					
2018 Total	0	0	0	0.0					
2019 Total	0	0	0	0.0					
2020	0	-1	0	0.0	1-Sided Adj				
Explanation:	Incremental COVID-related Catastrophic Event Memora		-	requested for	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 DEPARTMENTWitness:Abigail M. NishimotoCategory:E. PMOS – Performance ManagementWorkpaper:2HR003.000

## Summary for Category: E. PMOS – Performance Management

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

## Workpapers belonging to this Category:

#### 2HR003.000 SCG Director Perf & Orgnl Strategy Labor 1,191 1,501 Non-Labor 16 46

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

1,501

1,501

Beginning of Workpaper 2HR003.000 - SCG Director Perf & Orgnl 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	isted-Recor	ded		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	Bas	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years	5	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>	<u>Adj Type</u>
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 MAN II at \$122,000 for labor to and strategic initiatives a	o meet increa	sed workloads	due to incre	•	
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).					reasing demands from ing appropriate oloyees with the right esponsible for nditions change, lead
2023	122	10	0	132	1.0	1-Sided Adj
Explanation:	2HR003 PROJECT MANAGER II. CS Continuous Improvement plans to add one (1) Project Manager II at \$122,000 for labor to meet increased workloads due to increased number of capital, operational and strategic initiatives across the Company. (1 FTE @ \$122K).					
2023 Total	310	30	0	340	3.0	
2024	188	20	0	208	2.0	1-Sided Adj

Note: Totals may include rounding differences. SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 62 of 87

Area: Witness: Category: Category-Sub:	PEOPLE AND CULTURE DEPARTMENT Abigail M. Nishimoto E. PMOS – Performance Management 1. PMOS – Performance Management						
Workpaper: <b>Year</b>	2HR003.000 - SCG I	NLbr	NSE	Total	FTE	Adj Type	
Explanation:	RAMP: Chapter SCG-CF Workforce Planning plans business units in ad-hoc headcount targets to mat skills to meet business ne implementation of additio monthly planning meeting to support decision-making	F-7, ID 1 ` to add two analyses of h ch the organ eeds. Additio nal workforc gs with the bu	Workforce Pla (2) Sr. Busine neadcount, att ization with ar nally, the Sr. e planning mo usiness units	anning. 2HR00 ess Analyst II to trition, hiring tre n appropriate n Business Analy odels, update fo they are assign	3 SR. BUSINE meet the incre ends, and settir umber of empl yst IIs will be re precasts as cor	ESS ANALYST IIs. easing demands from ng appropriate oyees with the right esponsible for nditions change, lead	
2024	122	10	0	132	1.0	1-Sided Adj	
Explanation:	2HR003 PROJECT MANAGER II. CS Continuous Improvement plans to add one (1) Project Manager II at \$122,000 for labor to meet increased workloads due to increased number of capital, operational and strategic initiatives across the Company. (1 FTE @ \$122K).						
2024 Total	310	30	0	340	3.0		

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

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

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (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
ecorded-Adjusted (Nomina	al \$)				
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
ecorded-Adjusted (Consta	ant 2021\$)				
Labor	393	618	667	914	1,191
Non-Labor	19	66	101	43	16
NSE	0	0	0	0	0
Total	412	684	768	957	1,207
FTE	2.7	4.6	4.9	7.1	9.5

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

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

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

# Summary of Adjustments to Recorded:

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

### Detail of Adjustments to Recorded:

Year	Labo	<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 Memor		•	requested f	or recovery through a non-GRC
2020	81	0	0	0.7	CCTR Transf From 2200-2442.000
Explanation:	Transfer SCG employee N Center 2200-2442.	orma Castro-Tirado	o labor dollars	s when the la	abor dollars were charged to Cost
2020 Total	81	-4	0	0.7	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memor		•	requested f	or recovery through a non-GRC
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memor		•	requested f	or recovery through a non-GRC
2021	0	-393	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related Catastrophic Event Memor		•	requested f	or recovery through a non-GRC
2021	-171	-3	0	-1.2	CCTR Transf To 2200-0413.000
Explanation:	Transfer to 2IT013.000, CO	2200-0413.000			

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>	L	.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		•		uested for re	covery through a non-GRC
2021		0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID- Catastrophic Event N		•	•	uested for re	covery through a non-GRC
2021		-16	0	0	-0.2	CCTR Transf To 2200-0020.000
Explanation:	Dollars that the Orga workpaper 2IT013 bi	•	•	•	•	g to CCM is still falling under 005. 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 whe	en the labor	dollars 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)

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

## Cost Estimate Changes from RAMP:

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

GRC Work Unit/Activity Level Estimates							
Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RA Range Act Low		
Tranche 1 # of FTEs	3.00	5.00	5.00	5.00	3.00	5.00	
Work Unit Changes from RAM	NP:						

Risk Spend Efficiency (RSE)						
	GRC RSE	RAMP RSE				
Tranche 1	0.000	0.000				
RSE Changes from RAMP: N/A						

Area:PEOPLE AND CULTURE DEPARTMENTWitness:Abigail M. NishimotoCategory:F. SCG ExecutiveWorkpaper:2HR001.000

## Summary for Category: F. SCG Executive

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

## Workpapers belonging to this Category:

#### 2HR001.000 Executive Offices

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

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	1,287	1,834	1,798	1,945	3,117	3,116	3,116	3,116
NSE	0	0	0	0	0	0	0	0
Total	1,880	2,289	2,328	3,071	4,005	4,004	4,004	4,004
FTE	2.9	2.6	2.9	3.6	5.6	5.6	5.6	5.6

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

### Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs									
Forecast	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	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	l	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

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	
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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):

j	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
ecorded (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
djustments (Nominal \$) *	*				
Labor	-998	-1,178	33	-13	4
Non-Labor	-176	-195	778	-3,542	-206
NSE	0	0	0	0	0
Total	-1,174	-1,373	811	-3,555	-202
FTE	-2.0	-2.6	0.2	-0.1	0.1
ecorded-Adjusted (Nomir	nal \$)				
Labor	454	358	422	930	755
Non-Labor	1,144	1,681	1,677	1,807	3,117
NSE	0	0	0	0	0
Total	1,598	2,039	2,099	2,737	3,872
FTE	2.5	2.2	2.5	3.0	4.7
acation & 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	143	153	121	138	0
NSE	0	0	0	0	0
Total	205	188	149	171	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	tant 2021\$)				
Labor	593	455	530	1,127	888
Non-Labor	1,287	1,834	1,798	1,945	3,117
NSE	0	0	0	0	0
Total	1,880	2,289	2,328	3,071	4,005
FTE	2.9	2.6	2.9	3.6	5.6

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

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

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

## Summary of Adjustments to Recorded:

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

#### Detail of Adjustments to Recorded:

<u>Year</u>	La	bor I	NLbr NS	<u>SE</u>	<u>FTE</u>	Adj Type
2017	-5	36	-5	0	-1.0	1-Sided Adj
Explanation:		by Senate Bill (	SB) 901, which	prohibits	SDG&E or S	t to Public Utilities Code oCalGas], from recovering ny value (compensation and
2017	-4	62	-5	0	-1.0	1-Sided Adj
Explanation:		by Senate Bill (	SB) 901, which	prohibits	SDG&E or S	t 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 A legislation and therefore		•	· · ·	ment that is a	attributable to influencing
2017		0 -	115	0	0.0	CCTR Transf To 2100-0001.000
Explanation:	Transfer SDG&E's portion from SoCalGas Cost Ce					ociation (AGA) dues payment
2017 Total	-9	98 -	176	0	-2.0	
2018		0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental costs that a Memorandum Account (		be requested f	or recover	y through a n	on-GRC Catastrophic Event
2018	-4	91	-9	0	-0.9	1-Sided Adj
Explanation:		by Senate Bill (	SB) 901, which	prohibits	SDG&E or S	t to Public Utilities Code oCalGas], from recovering ny value (compensation and
2018	-2	04	-7	0	-0.7	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

	Labor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>				
Explanation:	Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal benefits).	nate Bill (SB) 901,	which prohibi	ts [SDG&E					
2018	-483	-22	0	-1.0	1-Sided Adj				
Explanation:	Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits).	nate Bill (SB) 901,	which prohibi	ts [SDG&E					
2018	0	-32	0	0.0	1-Sided Adj				
xplanation:	Exclude the portion of Americar legislation and therefore should		. , .	payment tha	t is attributable to influencing				
2018	0	-124	0	0.0	CCTR Transf To 2100-0001.000				
Explanation:	Transfer SDG&E's portion of the from SoCalGas Cost Center 22				Association (AGA) dues payment				
2018 Total	-1,178	-195	0	-2.6					
2019	12	0	0	0.1	1-Sided Adj				
			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).						
	Section 706, as enacted by Ser	nate Bill (SB) 901,	which prohibi	ts [SDG&E	or SoCalGas], from recovering				
	Section 706, as enacted by Ser from ratepayers any annual sal	nate Bill (SB) 901,	which prohibi	ts [SDG&E	or SoCalGas], from recovering				
xplanation: 2019	Section 706, as enacted by Ser from ratepayers any annual sal benefits). 21 Removing executive officer cos Section 706, as enacted by Ser	nate Bill (SB) 901, ary, bonus, benefi 11 ts as defined unde nate Bill (SB) 901,	which prohibi ts, or other co 0 er Resolution which prohibi	ts [SDG&E onsideration 0.1 E-4963 purs ts [SDG&E o	or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code				
Explanation:	Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 21 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal-	nate Bill (SB) 901, ary, bonus, benefi 11 ts as defined unde nate Bill (SB) 901,	which prohibi ts, or other co 0 er Resolution which prohibi	ts [SDG&E onsideration 0.1 E-4963 purs ts [SDG&E o	or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering				
2019 <b>2019</b> Explanation: 2019	Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 21 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 0 Removing executive officer cos Section 706, as enacted by Ser	hate Bill (SB) 901, ary, bonus, benefi 11 ts as defined under hate Bill (SB) 901, ary, bonus, benefi -4 ts as defined under hate Bill (SB) 901,	which prohibits, or other co 0 er Resolution which prohibits, or other co 0 er Resolution which prohibi	ts [SDG&E onsideration 0.1 E-4963 purs ts [SDG&E onsideration 0.0 E-4963 purs ts [SDG&E o	or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code				
2019 <b>2019</b> Explanation: 2019	Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 21 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 0 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal-	hate Bill (SB) 901, ary, bonus, benefi 11 ts as defined under hate Bill (SB) 901, ary, bonus, benefi -4 ts as defined under hate Bill (SB) 901,	which prohibits, or other co 0 er Resolution which prohibits, or other co 0 er Resolution which prohibi	ts [SDG&E onsideration 0.1 E-4963 purs ts [SDG&E onsideration 0.0 E-4963 purs ts [SDG&E o	or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering				
2019 2019 xplanation: 2019 xplanation: 2019	Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 21 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 0 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 0	hate Bill (SB) 901, ary, bonus, benefi 11 ts as defined under hate Bill (SB) 901, ary, bonus, benefi -4 ts as defined under hate Bill (SB) 901, ary, bonus, benefi 9 payment that is no	which prohibits, or other co 0 er Resolution which prohibits, or other co 0 er Resolution which prohibits, or other co 0 ot attributable	ts [SDG&E onsideration 0.1 E-4963 purs ts [SDG&E onsideration 0.0 E-4963 purs ts [SDG&E onsideration 0.0 ansideration 0.0	or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering of any value (compensation and				
2019 2019 Explanation: 2019 Explanation:	Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 21 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 0 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 0 Adjust the portion of AGA dues	hate Bill (SB) 901, ary, bonus, benefi 11 ts as defined under hate Bill (SB) 901, ary, bonus, benefi -4 ts as defined under hate Bill (SB) 901, ary, bonus, benefi 9 payment that is no	which prohibits, or other co 0 er Resolution which prohibits, or other co 0 er Resolution which prohibits, or other co 0 ot attributable	ts [SDG&E onsideration 0.1 E-4963 purs ts [SDG&E onsideration 0.0 E-4963 purs ts [SDG&E onsideration 0.0 ansideration 0.0	or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering of any value (compensation and 1-Sided Adj				
xplanation: 2019 xplanation: 2019 xplanation: 2019 xplanation:	Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 21 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 0 Removing executive officer cos Section 706, as enacted by Ser from ratepayers any annual sal- benefits). 0 Adjust the portion of AGA dues how the invoice payments were 0	hate Bill (SB) 901, ary, bonus, benefi 11 ts as defined under hate Bill (SB) 901, ary, bonus, benefi -4 ts as defined under hate Bill (SB) 901, ary, bonus, benefi 9 payment that is no e originally account -133 e non-lobbying po	which prohibits, or other co 0 er Resolution which prohibits, or other co 0 er Resolution which prohibits, or other co 0 ot attributable ted for. 0 rtion of the Ar	ts [SDG&E onsideration 0.1 E -4963 purs ts [SDG&E onsideration 0.0 E -4963 purs ts [SDG&E onsideration 0.0 to influencir 0.0 to influencir 0.0 nerican Gas	or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering of any value (compensation and 1-Sided Adj suant to Public Utilities Code or SoCalGas], from recovering of any value (compensation and 1-Sided Adj of any value (compensation and 1-Sided Adj glegislation due to the timing of CCTR Transf To 2100-0001.000 Association (AGA) dues payment				

SCG/PEOPLE AND CULTURE DEPARTMENT/Exh No:SCG-28-WP-R/Witness: A. Nishimoto Page 74 of 87

TMENT

Year	Labor	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type
Explanation:	Removing executive officer costs a Section 706, as enacted by Senat ratepayers any annual salary, bon benefits).	e Bill (SB) 901, v	vhich prohibit	s SoCalGa	s, from recovering from
2019	0	188	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expense to th	e Comp & Bene	fits Cost Cent	er 2200-80	00.002.
2019	0	143	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expense to th	e Comp & Bene	fits CC 2200-	8000.002.	
2019	0	565	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer Non-Labor Expense to th	e Comp & Bene	fits CC 2200-	8000.002.	
2019 Total	33	778	0	0.2	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandum	-		lested for re	ecovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandum			lested for re	ecovery through a non-GRC
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandum	-		lested for re	ecovery through a non-GRC
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandum		-	lested for re	ecovery through a non-GRC
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs Catastrophic Event Memorandum	-		lested for re	ecovery through a non-GRC
2020	0	-20	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs a Section 706, as enacted by Senat from ratepayers any annual salary benefits).	e Bill (SB) 901, v	vhich prohibit	s [SDG&E (	or SoCalGas], from recovering
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs a Section 706, as enacted by Senat from ratepayers any annual salary benefits).	e Bill (SB) 901, v	vhich prohibit	s [SDG&E (	or SoCalGas], from recovering

PEOPLE AND CULTURE DEPARTMENT
Abigail M. Nishimoto
F. SCG Executive
1. SCG Executive
2HR001.000 - Executive Offices

<u>Year</u>	Lab	or <u>N</u>	<u>ILbr</u> <u>I</u>	NSE	<u>FTE</u>	Adj Type
2020		0	-10	0	0.0	1-Sided Adj
Explanation:	Section 706, as enacted	l by Senate Bill	(SB) 901, whic	ch prohibits	SDG&E or S	nt to Public Utilities Code coCalGas], from recovering ny value (compensation and
2020	-	13	0	0	-0.1	1-Sided Adj
Explanation:	Section 706, as enacted	l by Senate Bill	(SB) 901, whic	ch prohibits	SDG&E or S	nt to Public Utilities Code coCalGas], from recovering ny value (compensation and
2020		0 .	-101	0	0.0	CCTR Transf To 2100-0001.000
Explanation:	Transfer SDG&E's portion from SoCalGas Cost Ce					sociation (AGA) dues payment
2020		0 -3	,400	0	0.0	CCTR Transf To 2200-2614.000
Explanation:	2HR001 to 2RD000. Tra Innovations CC 2200-26		g fees to Busin	iess Strateg	y and Develo	ppment-Clean Energy
2020 Total	-	-13 -3	,542	0	-0.1	
2021		0	-100	0	0.0	CCTR Transf To 2200-2614.000
Explanation:	2HR001 to 2RD000. Tra Innovations CC 2200-26		g fees to Busin	iess Strateg	y and Develo	opment-Clean Energy
2021		0	-1	0	0.0	1-Sided Adj
Explanation:	-	nt is in addition				and other advocacy related excluded based on other
2021		0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-rela Catastrophic Event Men			to be reque	sted for recov	very through a non-GRC
2021		0	-1	0	0.0	1-Sided Adj
2021 Explanation:	Incremental COVID-rela Catastrophic Event Men	ted costs that a	re anticipated			1-Sided Adj very through a non-GRC
		ted costs that a	re anticipated			,
Explanation: 2021	Catastrophic Event Men	ted costs that a norandum Accou 0 ted costs that a	re anticipated unt (CEMA). -1 re anticipated	to be reque	sted for recov	very through a non-GRC
Explanation:	Catastrophic Event Men	ted costs that a norandum Accou 0 ted costs that a	re anticipated unt (CEMA). -1 re anticipated	to be reque	sted for recov	very through a non-GRC 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>	Lat	oor	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type
2021		0	49	0	0.0	CCTR Transf From 2200-2102.000
Explanation:	Transfer of expenses to	where they rea	side and will b	e forecasted.		
2021		0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-rela Catastrophic Event Me			to be reque	sted for reco	very through a non-GRC
2021		0	-26	0	0.0	1-Sided Adj
Explanation:	Section 706, as enacte	d by Senate Bil	l (SB) 901, wh	ich prohibits	SoCalGas, f	nt to Public Utilities Code rom recovering from alue (compensation and
2021		4	0	0	0.1	1-Sided Adj
Explanation:	costs as defined under	Resolution E-4 hich prohibits S	963 pursuant t SoCalGas, fron	o Public Utili n recovering	ties Code Se from ratepay	ed in 2021 for executive officer action 706, as enacted by rers any annual salary, bonus,
2021		0	-1	0	0.0	1-Sided Adj
Explanation:	Exclude the portion of A attributable to influencing					
2021		0	-123	0	0.0	CCTR Transf To 2100-0001.000
Explanation:	Transfer SDG&E's port from SoCalGas Cost C					sociation (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 R	
	Embedded Cost (2021 \$)	Forecast (2021 \$)	Forecast (2021 \$)	Forecast (2021 \$)	(2020 Inci Low	0
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	<u>Estimates</u>					
Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RA Range Act Low	
Tranche 1 # of Member Fee	1.00	1.00	1.00	1.00	1.00	1.00
Work Unit Changes from RAN	IP:					

Risk Spend Efficiency (RSE)		
	GRC RSE	RAMP RSE
Tranche 1	5.000	4.830
<b>RSE Changes from RAMP:</b> General changes to risks scores of	or RSE values are primarily due to change	s 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:

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

Area:PEOPLE AND CULTURE DEPARTMENTWitness:Abigail M. NishimotoCategory:A. ECS System ReportingCost Center:2200-2397.000

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

		In 2021\$ (000) Incu	urred 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 belonging to this Category:

2200-2397.000 ECS System	m Reporting			
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

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	isted-Recor	ded		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):**

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

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

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

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

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

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

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

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

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

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

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

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

### Summary of Adjustments to Forecast:

	In 2021 \$(000) Incurred Costs									
Forecast	t Method	Bas	Base Forecast			ast Adjust	ments	Adjusted-Forecast		
Years	6	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	Total		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

Year	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	
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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	0
Total	0	0	0	-1	-1
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomin	nal \$)				
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 \$	5)				
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 (Const	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

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

\*\* 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	2017	2018	2019	2020	2021	
Labor		0	0	0	0	0	
Non-Labor		0	0	0	-0.947	-1	
NSE		0	0	0	0	0	
	Total	0	0	0	-0.947	-1	
FTE		0.0	0.0	0.0	0.0	0.0	

#### Detail of Adjustments to Recorded:

Year	Labo	<u>r NLbr</u>	NSE	<u>FTE</u>	Adj Type	
2017 Total	C	0	0	0.0		
2018 Total	C	0	0	0.0		
2019 Total	C	0	0	0.0		
2020	C	-1	0	0.0	1-Sided Adj	
Explanation:	Incremental COVID-relate Catastrophic Event Memo		•	requested for	or recovery through a non-GRC	
2020 Total	C	-1	0	0.0		
2021	C	-1	0	0.0	1-Sided Adj	
Explanation:	Incremental COVID-relate Catastrophic Event Memo		•	requested for	or recovery through a non-GRC	
2021 Total	C	-1	0	0.0		

 Area:
 PEOPLE AND CULTURE DEPARTMENT

 Witness:
 Abigail M. Nishimoto

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

Cost Center	Sub	<b>Description</b>
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