

Application of SOUTHERN CALIFORNIA GAS )  
COMPANY for authority to update its gas revenue )  
requirement and base rates )  
effective January 1, 2019 (U 904-G) )

Application No. 17-10-\_\_\_

Exhibit No.: (SCG-32-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF MARY GEVORKIAN  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

OCTOBER 2017



**2019 General Rate Case - APP**  
**INDEX OF WORKPAPERS**

**Exhibit SCG-32-WP - HR, DISABILITY, WORKERS COMP & SAFETY**

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**Overall Summary For Exhibit No. SCG-32-WP**

<b>Area:</b>	<b>HR, DISABILITY, WORKERS COMP &amp; SAFETY</b>
<b>Witness:</b>	<b>Mary Gevorkian</b>

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
<b>Non-Shared Services</b>	34,205	35,820	37,965	44,839
<b>Shared Services</b>	1,663	1,704	1,779	1,700
<b>Total</b>	<b>35,868</b>	<b>37,524</b>	<b>39,744</b>	<b>46,539</b>

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian

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

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. SCG CEO, President & COO, and Chief HR & CAO	2,758	2,758	2,758	2,758
B. SCG Business Partners	1,862	1,883	1,943	1,943
C. SCG Manager Perf & Orgnl Strategy	1,160	1,181	1,532	1,532
D. SCG Director HR Services	20,947	21,532	21,937	23,249
E. SCG Director Labor Relations	821	1,025	1,025	1,025
F. SCG Director Safety & Wellness	4,497	4,786	5,153	10,509
G. SCG Director Org Effectiveness	2,160	2,655	3,617	3,823
<b>Total</b>	<b>34,205</b>	<b>35,820</b>	<b>37,965</b>	<b>44,839</b>

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. SCG CEO, President & COO, and Chief HR & CAO  
 Workpaper: 2HR001.000

**Summary for Category: A. SCG CEO, President & COO, and Chief HR & CAO**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	1,734	1,734	1,734	1,734
Non-Labor	1,024	1,024	1,024	1,024
NSE	0	0	0	0
<b>Total</b>	<u>2,758</u>	<u>2,758</u>	<u>2,758</u>	<u>2,758</u>
FTE	6.4	6.4	6.4	6.4

**Workpapers belonging to this Category:**

**2HR001.000 SCG CEO President & COO and Chief of Human Resources & CAO**

Labor	1,734	1,734	1,734	1,734
Non-Labor	1,024	1,024	1,024	1,024
NSE	0	0	0	0
<b>Total</b>	<u>2,758</u>	<u>2,758</u>	<u>2,758</u>	<u>2,758</u>
FTE	6.4	6.4	6.4	6.4

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**

**2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO**

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. SCG CEO, President & COO, and Chief HR & CAO  
 Category-Sub: 1. SCG CEO, President & COO, and Chief HR & CAO  
 Workpaper: 2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO

**Activity Description:**

This cost center consists of expenses for the CEO, President & COO and Chief HR & CAO and three administrative assistants.

**Forecast Explanations:**

**Labor - Base YR Rec**

Both Labor & NonLabor have exhibited an overall upward trend during the 2012-2016.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		1,635	1,921	1,926	1,804	1,734	1,735	1,735	1,735	
Non-Labor		1,047	1,696	2,376	1,240	1,024	1,024	1,024	1,024	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>2,682</b>	<b>3,617</b>	<b>4,302</b>	<b>3,045</b>	<b>2,758</b>	<b>2,759</b>	<b>2,759</b>	<b>2,759</b>	
FTE		5.8	7.3	7.0	6.3	6.5	6.4	6.4	6.4	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. SCG CEO, President & COO, and Chief HR & CAO  
 Category-Sub: 1. SCG CEO, President & COO, and Chief HR & CAO  
 Workpaper: 2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	1,734	1,734	1,734	0	0	0	1,734	1,734	1,734
Non-Labor	Base YR Rec	1,024	1,024	1,024	0	0	0	1,024	1,024	1,024
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>2,758</b>	<b>2,758</b>	<b>2,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,758</b>	<b>2,758</b>	<b>2,758</b>
FTE	Base YR Rec	6.4	6.4	6.4	0.0	0.0	0.0	6.4	6.4	6.4

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. SCG CEO, President & COO, and Chief HR & CAO  
 Category-Sub: 1. SCG CEO, President & COO, and Chief HR & CAO  
 Workpaper: 2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	2,788	1,558	1,595	1,909	1,473
Non-Labor	1,151	1,833	2,509	3,745	1,276
NSE	0	0	0	0	0
<b>Total</b>	<b>3,939</b>	<b>3,390</b>	<b>4,104</b>	<b>5,654</b>	<b>2,749</b>
FTE	5.3	6.7	6.4	9.5	5.5
<b>Adjustments (Nominal \$) **</b>					
Labor	-1,504	-21	-16	-393	15
Non-Labor	-134	-158	-125	-2,508	-252
NSE	0	0	0	0	0
<b>Total</b>	<b>-1,638</b>	<b>-179</b>	<b>-141</b>	<b>-2,901</b>	<b>-237</b>
FTE	-0.3	-0.5	-0.4	-4.1	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,284	1,536	1,579	1,516	1,489
Non-Labor	1,017	1,675	2,384	1,237	1,024
NSE	0	0	0	0	0
<b>Total</b>	<b>2,301</b>	<b>3,211</b>	<b>3,963</b>	<b>2,753</b>	<b>2,512</b>
FTE	5.0	6.2	6.0	5.4	5.5
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	206	255	258	245	245
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>206</b>	<b>255</b>	<b>258</b>	<b>245</b>	<b>245</b>
FTE	0.8	1.1	1.0	0.9	0.9
<b>Escalation to 2016\$</b>					
Labor	146	129	89	43	0
Non-Labor	29	21	-8	3	0
NSE	0	0	0	0	0
<b>Total</b>	<b>176</b>	<b>150</b>	<b>82</b>	<b>46</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	1,635	1,921	1,926	1,804	1,734
Non-Labor	1,047	1,696	2,376	1,240	1,024
NSE	0	0	0	0	0
<b>Total</b>	<b>2,682</b>	<b>3,617</b>	<b>4,302</b>	<b>3,045</b>	<b>2,758</b>
FTE	5.8	7.3	7.0	6.3	6.4

\* 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.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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 Category: A. SCG CEO, President & COO, and Chief HR & CAO  
 Category-Sub: 1. SCG CEO, President & COO, and Chief HR & CAO  
 Workpaper: 2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	-1,504	-21	-16	-393	15
Non-Labor	-134	-158	-125	-2,508	-252
NSE	0	0	0	0	0
<b>Total</b>	<b>-1,638</b>	<b>-179</b>	<b>-141</b>	<b>-2,901</b>	<b>-237</b>
FTE	-0.3	-0.5	-0.4	-4.1	0.0

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	-1,459	0	0	0.0	1-Sided Adj	TPRER20161018111937437
<b>Explanation:</b> Non-Recurring expense							
2012	Other	0	-37	0	0.0	1-Sided Adj	TPRER20161103085802480
<b>Explanation:</b> Exclude 2012 AGA lobbying costs from 2HR001 2200-2101.							
2012	Other	0	-96	0	0.0	CCTR Transf To 2100-3626.000	TPRER20161103090912323
<b>Explanation:</b> Tsfr 2012 AGA SDGE costs from 2HR001 2200-2101 to 2100-3626.							
2012	Other	-45	0	0	-0.3	CCTR Transf To 2200-0838.000	TPRER20161121125557650
<b>Explanation:</b> Tsfr of 2012 labor dollars from 2HR001 2200-2165 VPHR to 2HR002 2200-0838 Business Partners.							
<b>2012 Total</b>		<b>-1,504</b>	<b>-134</b>	<b>0</b>	<b>-0.3</b>		
2013	Other	0	-36	0	0.0	1-Sided Adj	TPRER20161103085906140
<b>Explanation:</b> Exclude 2013 AGA lobbying costs from 2HR001 2200-2101.							
2013	Other	0	-121	0	0.0	CCTR Transf To 2100-3626.000	TPRER20161103091042777
<b>Explanation:</b> Tsfr 2013 AGA SDGE costs from 2200-2101 to 2100-3626.							
2013	Other	-1	0	0	0.0	CCTR Transf To 2200-0838.000	TPRER20161121130800730
<b>Explanation:</b> Transfer of labor dollars from 2HR001 2200-2165 to 2HR002 2200-0838. Due to rounding FTE 0.01 to small to reflect.							
2013	Other	-20	0	0	-0.5	CCTR Transf To 2200-2270.000	TPRER20161128131845257
<b>Explanation:</b> Tsfr labor dollars from 2HR001 2200-2165 HRVP to 2HR006 2200-2270 Safety & Wellness Director.							
<b>2013 Total</b>		<b>-21</b>	<b>-158</b>	<b>0</b>	<b>-0.5</b>		

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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 Category: A. SCG CEO, President & COO, and Chief HR & CAO  
 Category-Sub: 1. SCG CEO, President & COO, and Chief HR & CAO  
 Workpaper: 2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2014	Other	0	-28	0	0.0	1-Sided Adj	TPRER20161103090001030
<b>Explanation:</b> Exclude 2014 AGA lobbying costs from 2HR001 2200-2101.							
2014	Other	0	-97	0	0.0	CCTR Transf To 2100-3626.000	TPRER20161103091556387
<b>Explanation:</b> Tsfr 2014 SDGE AGA costs from 2HR001 2200-2101 to 2100-3626.							
2014	Other	-16	0	0	-0.4	CCTR Transf To 2200-2270.000	TPRER20161128132322227
<b>Explanation:</b> Tsfr labor dollars from 2HR001 2200-2165 HRVP to 2HR006 2200-2270 Safety & Wellness Director.							
<b>2014 Total</b>		<b>-16</b>	<b>-125</b>	<b>0</b>	<b>-0.4</b>		
2015	Other	-52	-151	0	-1.1	CCTR Transf From 2200-0413.000	KHART20161013115937523
<b>Explanation:</b> Transfer Process Improvement work from 2200-2563 Strategic Initiative cost center in 2HR001 into the Process Improvement organization 2200-0413 in 2HR003.							
2015	Aliso	0	-1	0	0.0	1-Sided Adj	TPRER20161021101601653
<b>Explanation:</b> Aliso leak mitigation exclude costs captured in IO 300775156.							
2015	Other	0	-584	0	0.0	CCTR Transf To 2200-0840.000	TPRER20161021111450580
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2563 (Strategic Initiative) 300738226 Talent Mgmt & Plan - Strat Init O8 & O9 to cost center 2200-0840.							
2015	Other	0	-85	0	0.0	CCTR Transf To 2200-2519.000	TPRER20161021111957040
<b>Explanation:</b> Trsf costs captured in IO 300739633 Residential Growth Initiative Strat F7' from 2200-2563 2HR001 to home cost center 2200-2519.							
2015	Other	-49	-264	0	-0.5	CCTR Transf To 2200-2560.000	TPRER20161021112419543
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2563 IO 300762459 Supp Accelrtd Growth Inno Scvs Cust Sol to home cost center 2200-2560.							
2015	Other	0	-50	0	0.0	CCTR Transf To 2200-2229.000	TPRER20161021112834953
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2563 (Strategic Initiative) 300771547 Low Carbon Power Resource to cost center 2200-2229							
2015	Other	0	-100	0	0.0	CCTR Transf To 2200-2360.000	TPRER20161021113109020
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2563 (Strategic Initiative) 300771630 Strategic Initiative Gas Ops GUI to cost center 2200-2360.							
2015	Other	0	-6	0	0.0	CCTR Transf To 2200-0840.000	TPRER20161021113829637
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2563 (Strategic Initiative) FG9031002200 Customer Activities Office to cost center 2200-0840 2HR007							

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

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 Category: A. SCG CEO, President & COO, and Chief HR & CAO  
 Category-Sub: 1. SCG CEO, President & COO, and Chief HR & CAO  
 Workpaper: 2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015	Other	-77	-295	0	-0.7	CCTR Transf To 2200-2286.000	TPRER20161021131118940
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2564 (Growth Initiative) IO 300771549 NGV Growth (HD NGV) to cost center 2200-2286.							
2015	Other	0	-480	0	0.0	CCTR Transf To 2200-0234.000	TPRER20161021131255133
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2564 (Growth Initiative) IO 300771908 HD NGV (Marketing/Sales) to cost center 2200-0234							
2015	Other	-109	0	0	-1.0	CCTR Transf To 2200-2286.000	TPRER20161021132005087
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2564 (Growth Initiative) IO 300774527 Growth Initiative CST/BCS Market Develop to cost center 2200-2286.							
2015	Other	0	33	0	0.0	CCTR Transf To 2200-2286.000	TPRER20161021132146707
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2564 (Growth Initiative) FG 9100002200 Misc. Customer Service and Inf. to cost center 2200-2286							
2015	Other	0	-263	0	0.0	CCTR Transf To 2200-2396.000	TPRER20161021132323683
<b>Explanation:</b> Transfer costs from 2HR001 2200-2564 (Growth Initiative) FG9210002200 Office Supplies & Exps. to cost center 2200-2396.							
2015	Other	0	-48	0	0.0	CCTR Transf To 2200-2286.000	TPRER20161021132457380
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2564 (Growth Initiative) IO 300771549 Office Supplies & Exps. to cost center 2200-2286.							
2015	Aliso	-4	0	0	-0.1	1-Sided Adj	TPRER20161026090605713
<b>Explanation:</b> Aliso leak mitigation exclude costs captured in IO 300775156.							
2015	Other	-101	-58	0	-0.7	CCTR Transf To 2200-2092.000	TPRER20161028131244233
<b>Explanation:</b> Tsfr of costs from 2HR001 2200-2563 (Strategic Initiative) IO 300771747 SI Distribution Efficiency to cost center 2200-2092.							
2015	Other	0	0	0	0.0	1-Sided Adj	TPRER20161028143248683
<b>Explanation:</b> Exclude costs from 2HR001 2200-2564 (Growth Initiative) IO 300773708 DER (Distributed Energy Resources Tracking).							
2015	Other	0	-1	0	0.0	1-Sided Adj	TPRER20161028152845780
<b>Explanation:</b> Exclude 2015 costs from 2HR001 2200-2101 for DER (Distributed Energy Resource Tracking). Due to rounding FTE is zero.							
2015	Other	0	-30	0	0.0	1-Sided Adj	TPRER20161103090042900
<b>Explanation:</b> Exclude 2015 AGA lobbying costs from 2HR001 2200-2101.							

Note: Totals may include rounding differences.

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Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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 Workpaper: 2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015	Other	0	-104	0	0.0	CCTR Transf To 2100-3626.000	TPRER20161103091704700
<b>Explanation:</b> Tsfr 2015 SDGE AGA costs from 2HR001 2200-2101 to 2100-3626.							
2015	Other	0	-22	0	0.0	CCTR Transf To 2200-2285.000	TPRER20161103112431327
<b>Explanation:</b> Tsfr 2015 costs captured in IO 300773889 (IIOE Communications) from HR001 2200-2563 to 2200-2285.							
<b>2015 Total</b>		<b>-393</b>	<b>-2,508</b>	<b>0</b>	<b>-4.1</b>		
2016	Aliso	0	-25	0	0.0	1-Sided Adj	TPRER20170221081211450
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR001 2200-2101 IO 300775156.							
2016	Aliso	0	0	0	0.0	1-Sided Adj	TPRER20161021105604283
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR001 2200-2165 IO 300775156.							
2016	Other	0	-2	0	0.0	CCTR Transf To 2200-0840.000	TPRER20170222091942880
<b>Explanation:</b> Transfer from 2HR001 2200-2563 Talent Mgmt & Plan 300738226 Nonlabor expenses to 2HR007 2200-0840.							
2016	Other	0	21	0	0.0	CCTR Transf To 2200-2594.000	TPRER20170222112605817
<b>Explanation:</b> Tsfr credit from 2HR001 2200-2564 FG9210002200 Growth Int. to 2200-2594 Storage. - NL Recruiting.							
2016	Other	0	-44	0	0.0	1-Sided Adj	TPRER20170223104052130
<b>Explanation:</b> Exclude American Gas Association 2016 Actual Lobbying costs from 2HR001 2200-2101.							
2016	Other	0	-109	0	0.0	CCTR Transf To 2100-3626.000	TPRER20170223104628223
<b>Explanation:</b> Tsfr of SDG&E s portion of American Gas Association (AGA) dues. From 2HR001 2200-2101 to 2100-3626.							
2016	Other	5	-55	0	0.0	CCTR Transf To 2200-2092.000	TPRER20170301091935333
<b>Explanation:</b> Transfer Strategic Initiative costs from 2HR001 2200-2563 to 2200-2092. IO 300771747 SI Distribution Efficiency. FTE -.03 too small to refelct.							
2016	Aliso	0	-9	0	0.0	1-Sided Adj	TPRER20170221081351190
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR001 2200-2262 IO 300775156.							
2016	Aliso	8	0	0	0.0	1-Sided Adj	TPRER20170221121148097
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR001 2200-2101 IO 300775156.							
2016	Other	0	-1	0	0.0	CCTR Transf To 2200-2560.000	TPRER20170308080349667
<b>Explanation:</b> Tsfr Growth Initiative costs from 2HR001 2200-2564 to home cost center 2200-2560 NGV Growth (HD NGV) IO 300771549.							
2016	Other	0	1	0	0.0	CCTR Transf To 2200-2560.000	TPRER20170308080554030

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. SCG CEO, President & COO, and Chief HR & CAO  
 Category-Sub: 1. SCG CEO, President & COO, and Chief HR & CAO  
 Workpaper: 2HR001.000 - SCG CEO President & COO and Chief of Human Resources & CAO

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
<b>Explanation:</b> Tsfr credit from 2HR001 2200-2564 Growth Initiative to home cost center 2200-2560 HD NGV Growth (Marketing/Sales) IO 300771908.							
2016	Other	29	0	0	0.3	CCTR Transf To 2200-2285.000	TPRER201703080810540
<b>Explanation:</b> Tsfr credit from 2HR001 2200-2564 to home cost center 2200-2285 Growth Initiative CST/BCS Market Developmt IO 300774527.							
2016	Other	-14	0	0	-0.1	CCTR Transf To 2200-2285.000	TPRER20170308081027797
<b>Explanation:</b> Tsfr costs from 2HR001 2200-2564 to home cost center 2200-2564 My Time Default Acctg. FG9307002200.							
2016	Other	0	9	0	0.0	CCTR Transf To 2200-2560.000	TPRER20170308081210423
<b>Explanation:</b> Tsfr credit from 2HR001 2200-2564 to home cost center 2200-2560 FG9210002200 NGV Consulting.							
2016	Other	-12	-38	0	-0.2	CCTR Transf To 2200-0413.000	KHART20170210142218340
<b>Explanation:</b> Transfer Process Improvement work from 2200-2563 Strategic Initiative cost center in 2HR001 into the Process Improvement organization 2200-0413 in 2HR003.							
<b>2016 Total</b>		<b>15</b>	<b>-252</b>	<b>0</b>	<b>0.0</b>		

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. SCG Business Partners  
 Workpaper: 2HR002.000

**Summary for Category: B. SCG Business Partners**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	1,741	1,761	1,817	1,817
Non-Labor	121	122	126	126
NSE	0	0	0	0
<b>Total</b>	<b>1,862</b>	<b>1,883</b>	<b>1,943</b>	<b>1,943</b>
FTE	14.7	15.0	15.7	15.7

**Workpapers belonging to this Category:**

**2HR002.000 SCG Business Partners**

Labor	1,741	1,761	1,817	1,817
Non-Labor	121	122	126	126
NSE	0	0	0	0
<b>Total</b>	<b>1,862</b>	<b>1,883</b>	<b>1,943</b>	<b>1,943</b>
FTE	14.7	15.0	15.7	15.7

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2HR002.000 - SCG Business Partners**

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. SCG Business Partners  
 Category-Sub: 1. SCG Business Partners  
 Workpaper: 2HR002.000 - SCG Business Partners

**Activity Description:**

HR Business Partners are responsible for providing direction and guidance on all HR related issues including but not limited to performance, workforce planning salaries, hiring and policy interpretation.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor and NonLabor are appropriately forecasted as Base Yr. Recorded. The base year 2016 is used as the basis to forecast TY2019, due to reorganization of the department in 2015 and adjustments for organizational support.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		1,047	915	944	1,559	1,741	1,761	1,817	1,817	
Non-Labor		873	579	96	369	121	122	126	126	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,921</b>	<b>1,494</b>	<b>1,041</b>	<b>1,928</b>	<b>1,862</b>	<b>1,883</b>	<b>1,943</b>	<b>1,943</b>	
FTE		8.8	7.7	7.6	12.8	14.7	15.0	15.7	15.7	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. SCG Business Partners  
 Category-Sub: 1. SCG Business Partners  
 Workpaper: 2HR002.000 - SCG Business Partners

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	1,741	1,741	1,741	20	76	76	1,761	1,817	1,817
Non-Labor	Base YR Rec	121	121	121	1	5	5	122	126	126
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,862</b>	<b>1,862</b>	<b>1,862</b>	<b>21</b>	<b>81</b>	<b>81</b>	<b>1,883</b>	<b>1,943</b>	<b>1,943</b>
FTE	Base YR Rec	14.7	14.7	14.7	0.3	1.0	1.0	15.0	15.7	15.7

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	20	1	0	21	0.3	1-Sided Adj	TPRER20170310125907133	
<b>Explanation:</b>		2HR002 Annualize impacts of resuming normal HR Business Partner department activities from employees working on other projects or on leave during 2016.							
<b>2017 Total</b>		<b>20</b>	<b>1</b>	<b>0</b>	<b>21</b>	<b>0.3</b>			
2018	FOF-Ongoing	-19	0	0	-19	-0.3	1-Sided Adj	TPRER20161201135139053	
<b>Explanation:</b>		FOF #140 (Begins 1Q18) - Includes safety trng to reduce workers comp related injuries - refer to topic memo on effective supervision, includes safety training for details - 2HR002 Business Partners.							
2018	Other	95	5	0	100	1.3	1-Sided Adj	TPRER20170310125950123	
<b>Explanation:</b>		2HR002 Incremental adds to support organizational changes such as reorganizations & process efficiencies. Also annualize impacts of resuming normal HR Business Partner department activities from employees working on other projects or on leave during 2016. \$75K Project Specialist.							
<b>2018 Total</b>		<b>76</b>	<b>5</b>	<b>0</b>	<b>81</b>	<b>1.0</b>			
2019	Other	95	5	0	100	1.3	1-Sided Adj	TPRER20170310130049837	
<b>Explanation:</b>		2HR002 Incremental adds to support organizational changes such as reorganizations & process efficiencies. \$75K Project Specialist.							
2019	FOF-Ongoing	-19	0	0	-19	-0.3	1-Sided Adj	TPRER20170310064719160	
<b>Explanation:</b>		FOF #140 (As of 1Q18) - Includes safety trng to reduce workers comp related injuries - refer to topic memo on effective supervision, includes safety training for details - 2HR002 Business Partners .							

Note: Totals may include rounding differences.

Southern California Gas Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. SCG Business Partners  
 Category-Sub: 1. SCG Business Partners  
 Workpaper: 2HR002.000 - SCG Business Partners

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
<b>2019 Total</b>		76	5	0	81	1.0		

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: B. SCG Business Partners  
Category-Sub: 1. SCG Business Partners  
Workpaper: 2HR002.000 - SCG Business Partners

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	777	731	774	1,310	1,515
Non-Labor	849	572	96	368	121
NSE	0	0	0	0	0
<b>Total</b>	<b>1,626</b>	<b>1,303</b>	<b>871</b>	<b>1,677</b>	<b>1,636</b>
FTE	7.2	6.6	6.5	11.0	12.9
<b>Adjustments (Nominal \$) **</b>					
Labor	45	1	0	0	-20
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>45</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-20</b>
FTE	0.3	0.0	0.0	0.0	-0.3
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	822	732	774	1,310	1,495
Non-Labor	849	572	96	368	121
NSE	0	0	0	0	0
<b>Total</b>	<b>1,671</b>	<b>1,304</b>	<b>871</b>	<b>1,677</b>	<b>1,616</b>
FTE	7.5	6.6	6.5	11.0	12.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	132	122	126	212	246
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>132</b>	<b>122</b>	<b>126</b>	<b>212</b>	<b>246</b>
FTE	1.3	1.1	1.1	1.8	2.1
<b>Escalation to 2016\$</b>					
Labor	94	62	44	37	0
Non-Labor	25	7	0	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>118</b>	<b>69</b>	<b>44</b>	<b>38</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	1,047	915	944	1,559	1,741
Non-Labor	873	579	96	369	121
NSE	0	0	0	0	0
<b>Total</b>	<b>1,921</b>	<b>1,494</b>	<b>1,041</b>	<b>1,928</b>	<b>1,862</b>
FTE	8.8	7.7	7.6	12.8	14.7

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. SCG Business Partners  
 Category-Sub: 1. SCG Business Partners  
 Workpaper: 2HR002.000 - SCG Business Partners

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	45	0.738	0	0	-20
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>45</b>	<b>0.738</b>	<b>0</b>	<b>0</b>	<b>-20</b>
FTE	0.3	0.0	0.0	0.0	-0.3

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	45	0	0	0.3	CCTR Transf From 2200-2165.000	TPRER20161121125557650
<b>Explanation:</b>		Tsfrr of 2012 labor dollars from 2HR001 2200-2165 VPHR to 2HR002 2200-0838 Business Partners.					
<b>2012 Total</b>		<b>45</b>	<b>0</b>	<b>0</b>	<b>0.3</b>		
2013	Other	1	0	0	0.0	CCTR Transf From 2200-2165.000	TPRER20161121130800730
<b>Explanation:</b>		Transfer of labor dollars from 2HR001 2200-2165 to 2HR002 2200-0838. Due to rounding FTE 0.01 to small to reflect.					
<b>2013 Total</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2014 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2015 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
2016	Aliso	-20	0	0	-0.3	1-Sided Adj	TPRER20161118084841853
<b>Explanation:</b>		Aliso Leak Mitigation exclude actual 2016 costs under 2HR002 2200-0838 IO 300775156.					
<b>2016 Total</b>		<b>-20</b>	<b>0</b>	<b>0</b>	<b>-0.3</b>		

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. SCG Manager Perf & Orgnl Strategy  
 Workpaper: 2HR003.000

**Summary for Category: C. SCG Manager Perf & Orgnl Strategy**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	1,050	1,138	1,470	1,470
Non-Labor	110	43	62	62
NSE	0	0	0	0
<b>Total</b>	<b>1,160</b>	<b>1,181</b>	<b>1,532</b>	<b>1,532</b>
FTE	10.0	11.7	14.8	14.8

**Workpapers belonging to this Category:**

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

Labor	1,050	1,138	1,470	1,470
Non-Labor	110	43	62	62
NSE	0	0	0	0
<b>Total</b>	<b>1,160</b>	<b>1,181</b>	<b>1,532</b>	<b>1,532</b>
FTE	10.0	11.7	14.8	14.8

*Note: Totals may include rounding differences.*

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

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. SCG Manager Perf & Orgnl Strategy  
 Category-Sub: 1. SCG Manager Perf & Orgnl Strategy  
 Workpaper: 2HR003.000 - SCG Manager Perf & Orgnl Strategy

**Activity Description:**

Performance Management and Organizational Strategy is responsible for providing continuous process improvement, operations research, and data analytics for organizations throughout SoCalGas.

**Forecast Explanations:**

**Labor - Base YR Rec**

This group of cost centers has shown steady spending levels throughout the past five years for the various initiatives and projects throughout the SoCalGas organizations. The base year 2016 is used as the basis to forecast TY2019 plus adjustments for continued growth in the number of projects and initiatives.

**Non-Labor - Base YR Rec**

Same as labor.

**NSE - Base YR Rec**

Not applicable

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		1,274	1,344	1,500	1,394	1,050	1,139	1,471	1,471	
Non-Labor		121	109	251	192	110	43	62	62	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,395</b>	<b>1,454</b>	<b>1,751</b>	<b>1,586</b>	<b>1,160</b>	<b>1,182</b>	<b>1,533</b>	<b>1,533</b>	
FTE		13.0	13.3	14.5	13.7	10.0	11.6	14.7	14.7	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. SCG Manager Perf & Orgnl Strategy  
 Category-Sub: 1. SCG Manager Perf & Orgnl Strategy  
 Workpaper: 2HR003.000 - SCG Manager Perf & Orgnl Strategy

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	1,050	1,050	1,050	88	420	420	1,138	1,470	1,470
Non-Labor	Base YR Rec	110	110	110	-67	-48	-48	43	62	62
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>21</b>	<b>372</b>	<b>372</b>	<b>1,181</b>	<b>1,532</b>	<b>1,532</b>
FTE	Base YR Rec	10.0	10.0	10.0	1.7	4.8	4.8	11.7	14.8	14.8

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	193	0	0	193	1.6	1-Sided Adj	KHART20161202073338707	
<b>Explanation:</b>		Two new Industrial Engineers at mid-point PM2 salary of \$116k each will be added in Q2 2017.							
2017	FOF-Ongoing	0	-43	0	-43	0.0	1-Sided Adj	KHART20161202075216103	
<b>Explanation:</b>		FOF Benefits - Implement Fueling Our Future benefits during Q2 2017 where a different vendor will be used to support ongoing Lean Six Sigma project efforts.							
2017	Other	0	-27	0	-27	0.0	1-Sided Adj	KHART20161202074443230	
<b>Explanation:</b>		Less Lean Six Sigma training and project implementation costs compared to the Base Year.							
2017	Other	181	3	0	184	1.8	1-Sided Adj	KHART20161202074913683	
<b>Explanation:</b>		Annualize impacts of resuming normal Continuous Improvement business activities from employees working on other projects or on leave during 2016.							
2017	Other	-286	0	0	-286	-1.7	1-Sided Adj	KHART20170309075941353	
<b>Explanation:</b>		Timing of vacancies attributable to employees that elected to accept the VREP offer during 2016 (\$346k) offset by the timing of 2016 partial year vacancies \$60k.							
<b>2017 Total</b>		<b>88</b>	<b>-67</b>	<b>0</b>	<b>21</b>	<b>1.7</b>			

2018 Other 232 0 0 232 2.0 1-Sided Adj KHART20161202073405930

**Explanation:** Two new Industrial Engineers at mid-point PM2 salary of \$116k will be added in Q2 2017.

2018 FOF-Ongoing 0 -57 0 -57 0.0 1-Sided Adj KHART20161202075242933

**Explanation:** FOF Benefits - Implement Fueling Our Future benefits during Q2 2017 where a different vendor will be used to support ongoing Lean Six Sigma project efforts.

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. SCG Manager Perf &Orgnl Strategy  
 Category-Sub: 1. SCG Manager Perf &Orgnl Strategy  
 Workpaper: 2HR003.000 - SCG Manager Perf & Orgnl Strategy

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>	
2018	Other	188	9	0	197	2.8	1-Sided Adj	KHART20161202074940130	
<b>Explanation:</b>		Annualize impacts of resuming normal Continuous Improvement business activities from employees working on other projects or on leave, and filling vacancies from 2016.							
<b>2018 Total</b>		<b>420</b>	<b>-48</b>	<b>0</b>	<b>372</b>	<b>4.8</b>			
2019	Other	232	0	0	232	2.0	1-Sided Adj	KHART20161202073425207	
<b>Explanation:</b>		Two new Industrial Engineers at mid-point PM2 salary of \$116k will be added in Q2 2017.							
2019	FOF-Ongoing	0	-57	0	-57	0.0	1-Sided Adj	KHART20161202075255293	
<b>Explanation:</b>		FOF Benefits - Implement Fueling Our Future benefits during Q2 2017 where a different vendor will be used to support ongoing Lean Six Sigma project efforts.							
2019	Other	188	9	0	197	2.8	1-Sided Adj	KHART20161202075005610	
<b>Explanation:</b>		Annualize impacts of resuming normal Continuous Improvement business activities from employees working on other projects or on leave and filling vacancies from 2016.							
<b>2019 Total</b>		<b>420</b>	<b>-48</b>	<b>0</b>	<b>372</b>	<b>4.8</b>			

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: C. SCG Manager Perf & Orgnl Strategy  
Category-Sub: 1. SCG Manager Perf & Orgnl Strategy  
Workpaper: 2HR003.000 - SCG Manager Perf & Orgnl Strategy

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	995	1,088	1,135	1,070	952
Non-Labor	123	114	259	45	57
NSE	0	0	0	0	0
<b>Total</b>	<b>1,118</b>	<b>1,202</b>	<b>1,394</b>	<b>1,115</b>	<b>1,010</b>
FTE	11.0	11.6	11.6	10.1	9.2
<b>Adjustments (Nominal \$) **</b>					
Labor	5	-13	95	101	-51
Non-Labor	-5	-6	-7	147	52
NSE	0	0	0	0	0
<b>Total</b>	<b>-1</b>	<b>-19</b>	<b>88</b>	<b>248</b>	<b>2</b>
FTE	0.2	-0.1	0.8	1.6	-0.7
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,000	1,075	1,230	1,171	902
Non-Labor	117	108	252	192	110
NSE	0	0	0	0	0
<b>Total</b>	<b>1,117</b>	<b>1,183</b>	<b>1,482</b>	<b>1,363</b>	<b>1,012</b>
FTE	11.2	11.5	12.4	11.7	8.5
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	160	179	201	189	149
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>160</b>	<b>179</b>	<b>201</b>	<b>189</b>	<b>149</b>
FTE	1.9	1.9	2.1	2.0	1.4
<b>Escalation to 2016\$</b>					
Labor	114	91	70	33	0
Non-Labor	3	1	-1	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>117</b>	<b>92</b>	<b>69</b>	<b>34</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	1,274	1,344	1,500	1,394	1,050
Non-Labor	121	109	251	192	110
NSE	0	0	0	0	0
<b>Total</b>	<b>1,395</b>	<b>1,454</b>	<b>1,751</b>	<b>1,586</b>	<b>1,160</b>
FTE	13.1	13.4	14.5	13.7	9.9

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. SCG Manager Perf & Orgnl Strategy  
 Category-Sub: 1. SCG Manager Perf & Orgnl Strategy  
 Workpaper: 2HR003.000 - SCG Manager Perf & Orgnl Strategy

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	5	-13	95	101	-51
Non-Labor	-5	-6	-7	147	52
NSE	0	0	0	0	0
<b>Total</b>	<b>-0.683</b>	<b>-19</b>	<b>88</b>	<b>248</b>	<b>2</b>
FTE	0.2	-0.1	0.8	1.6	-0.7

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	-87	-6	0	-0.8	CCTR Transf To 2200-2462.000	KHART20161013140013377
<b>Explanation:</b> Transfer GRC case manager position from PMOS 2200-0342 in WP 2HR003 to GRC Case Management USS cost center 2200-2462 in AGAG where the position will be forecasted.							
2012	Other	92	1	0	1.0	CCTR Transf From 2200-0442.001	CTRINH20161116142745447
<b>Explanation:</b> Adjustment made to reflect transfer of CSF Staff personnel to HR PMOS group. Transfer CSF Staff labor and non-labor from 2FC004.000 to 2HR003.000 in order to align historical costs with the workgroup in which the activity will be forecasted							
<b>2012 Total</b>		<b>5</b>	<b>-5</b>	<b>0</b>	<b>0.2</b>		
2013	Other	-6	0	0	-0.1	CCTR Transf To 2200-0407.000	KHART20161013115447457
<b>Explanation:</b> Transfer Call Center CSR labor from the Process Improvement organization 2200-0413 in WP 2HR003 to the Call Center workpaper group 200000. 111 CSRs at San Dimas (\$5,668 and 0.08 FTE to 2200-0407) and 166 CSRs at Redlands (\$8,341 and 0.12 FTE to 2200-0411) attended the 1.5 hour class to improve High Bill Investigation call handling skills.							
2013	Other	-8	0	0	-0.1	CCTR Transf To 2200-0411.000	KHART20161013115535303
<b>Explanation:</b> Transfer Call Center CSR labor from the Process Improvement organization 2200-0413 in WP 2HR003 to the Call Center workpaper group 200000. 111 CSRs at San Dimas (\$5,668 and 0.08 FTE to 2200-0407) and 166 CSRs at Redlands (\$8,341 and 0.12 FTE to 2200-0411) attended the 1.5 hour class to improve High Bill Investigation call handling skills.							
2013	Other	-97	-7	0	-0.9	CCTR Transf To 2200-2462.000	KHART20161013140059087
<b>Explanation:</b> Transfer GRC case manager position from PMOS 2200-0342 in WP 2HR003 to GRC Case Management USS cost center 2200-2462 in AGAG where the position will be forecasted.							
2013	Other	98	1	0	1.0	CCTR Transf From 2200-0442.001	CTRINH20161116142841263

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. SCG Manager Perf &Orgnl Strategy  
 Category-Sub: 1. SCG Manager Perf &Orgnl Strategy  
 Workpaper: 2HR003.000 - SCG Manager Perf & Orgnl Strategy

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
<b>Explanation:</b> Adjustment made to reflect transfer of CSF Staff personnel to HR PMOS group. Transfer CSF Staff labor and non-labor from 2FC004.000 to 2HR003.000 in order to align historical costs with the workgroup in which the activity will be forecasted.							
<b>2013 Total</b>		<b>-13</b>	<b>-6</b>	<b>0</b>	<b>-0.1</b>		
2014	Other	-95	-8	0	-0.8	CCTR Transf To 2200-2462.000	KHART20161013140145493
<b>Explanation:</b> Transfer GRC case manager position from PMOS 2200-0342 in WP 2HR003 to GRC Case Management USS cost center 2200-2462 in AGAG where the position will be forecasted.							
2014	Other	101	1	0	1.0	CCTR Transf From 2200-0442.001	CTRINH20161116142950623
<b>Explanation:</b> Adjustment made to reflect transfer of CSF Staff personnel to HR PMOS group. Transfer CSF Staff labor and non-labor from 2FC004.000 to 2HR003.000 in order to align historical costs with the workgroup in which the activity will be forecasted.							
2014	Other	89	0	0	0.6	CCTR Transf From 2200-0442.001	CTRINH20161122194647127
<b>Explanation:</b> Transfer HR PMOS labor and non-labor expense from 2FC004.000 CSF Support to 2HR003.000 in order to align historical costs with the workgroup in which the activity will be forecasted							
<b>2014 Total</b>		<b>95</b>	<b>-7</b>	<b>0</b>	<b>0.8</b>		
2015	Other	52	151	0	1.1	CCTR Transf To 2200-2563.000	KHART20161013115937523
<b>Explanation:</b> Transfer Process Improvement work from 2200-2563 Strategic Initiative cost center in 2HR001 into the Process Improvement organization 2200-0413 in 2HR003.							
2015	Aliso	-4	0	0	0.0	1-Sided Adj	KHART20161013120127540
<b>Explanation:</b> Aliso leak mitigation exclude costs captured in IO 300775156. FTE of 0.047 too small to reflect due to rounding.							
2015	Other	-75	-6	0	-0.6	CCTR Transf To 2200-2462.000	KHART20161013140231643
<b>Explanation:</b> Transfer GRC case manager position from PMOS 2200-0342 in WP 2HR003 to GRC Case Management USS cost center 2200-2462 in AGAG where the position will be forecasted.							
2015	Other	94	1	0	0.9	CCTR Transf From 2200-0442.001	CTRINH20161116143120210
<b>Explanation:</b> Adjustment made to reflect transfer of CSF Staff personnel to HR PMOS group. Transfer CSF Staff labor and non-labor from 2FC004.000 to 2HR003.000 in order to align historical costs with the workgroup in which the activity will be forecasted.							
2015	Other	35	1	0	0.2	CCTR Transf From 2200-0442.001	CTRINH20161122194732490
<b>Explanation:</b> Transfer HR PMOS labor and non-labor expense from 2FC004.000 CSF Support to 2HR003.000 in order to align historical costs with the workgroup in which the activity will be forecasted.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. SCG Manager Perf &Orgnl Strategy  
 Category-Sub: 1. SCG Manager Perf &Orgnl Strategy  
 Workpaper: 2HR003.000 - SCG Manager Perf & Orgnl Strategy

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
<b>2015 Total</b>		<b>101</b>	<b>147</b>	<b>0</b>	<b>1.6</b>		
2016	Other	16	1	0	0.3	CCTR Transf From 2200-0942.000	CTRINH20170216104324127
<b>Explanation:</b>		Transfer labor and non-labor expense from USS 2200-0942 CSF Staff Mgr to 2HR003 HR PMOS in order to align historical costs with the workgroup in which the activity will be forecasted.					
2016	Aliso	-125	0	0	-1.6	1-Sided Adj	KHART20161013120723273
<b>Explanation:</b>		Aliso leak mitigation exclude costs captured in IO 300775156.					
2016	Aliso	-61	0	0	-0.3	1-Sided Adj	KHART20161013120748513
<b>Explanation:</b>		Aliso leak mitigation exclude costs captured in IO 300775156.					
2016	Other	107	13	0	0.7	CCTR Transf From 2200-2543.000	CTRINH20170216104613050
<b>Explanation:</b>		Transfer labor and non-labor expense from 2200-2543 in 2FC004 CSF Support to 2HR003 HR PMOS in order to align historical costs with the workgroup in which the activity will be forecasted.					
2016	Other	12	38	0	0.2	CCTR Transf From 2200-2563.000	KHART20170210142218340
<b>Explanation:</b>		Transfer Process Improvement work from 2200-2563 Strategic Initiative cost center in 2HR001 into the Process Improvement organization 2200-0413 in 2HR003.					
<b>2016 Total</b>		<b>-51</b>	<b>52</b>	<b>0</b>	<b>-0.7</b>		

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: D. SCG Director HR Services  
Workpaper: VARIOUS

**Summary for Category: D. SCG Director HR Services**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	3,546	3,875	4,387	4,599
Non-Labor	17,401	368	612	587
NSE	0	17,289	16,938	18,063
<b>Total</b>	<b>20,947</b>	<b>21,532</b>	<b>21,937</b>	<b>23,249</b>
FTE	43.9	47.6	53.5	55.6

**Workpapers belonging to this Category:**

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

Labor	3,546	3,875	4,387	4,599
Non-Labor	367	368	612	587
NSE	0	0	0	0
<b>Total</b>	<b>3,913</b>	<b>4,243</b>	<b>4,999</b>	<b>5,186</b>
FTE	43.9	47.6	53.5	55.6

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

Labor	0	0	0	0
Non-Labor	17,034	0	0	0
NSE	0	17,289	16,938	18,063
<b>Total</b>	<b>17,034</b>	<b>17,289</b>	<b>16,938</b>	<b>18,063</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

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

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 1. SCG Director HR Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

**Activity Description:**

HR Services is responsible for recruiting and selecting a qualified and diverse workforce, while ensuring legal requirements are followed throughout the staffing process. Disability Services includes return-to-work processes, workers compensation and disability programs. The complexity of Worker's Compensation has risen as relevant legislation has continued to change in recent years.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor and NonLabor are appropriately forecasted as Base Yr Recorded. Incrementals for 2018 & 2019 are for Revamp/Redesign technical training, Workforce planning staff, Workforce planning software and Organizational capabilities work/competency modeling support as described in RAMP Chapter 7 - Workforce Planning. And for external hiring support.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		<b>In 2016\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Labor		3,374	3,544	3,740	3,969	3,546	3,875	4,387	4,599	
Non-Labor		559	801	740	739	367	367	611	586	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>3,933</b>	<b>4,345</b>	<b>4,480</b>	<b>4,708</b>	<b>3,913</b>	<b>4,242</b>	<b>4,998</b>	<b>5,185</b>	
FTE		41.9	44.1	46.7	49.1	44.0	47.6	53.5	55.6	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 1. SCG Director HR Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	3,546	3,546	3,546	329	841	1,053	3,875	4,387	4,599
Non-Labor	Base YR Rec	367	367	367	1	245	220	368	612	587
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>3,913</b>	<b>3,913</b>	<b>3,913</b>	<b>330</b>	<b>1,086</b>	<b>1,273</b>	<b>4,243</b>	<b>4,999</b>	<b>5,186</b>
FTE	Base YR Rec	43.9	43.9	43.9	3.7	9.6	11.7	47.6	53.5	55.6

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	329	1	0	330	3.7	1-Sided Adj	TPRER20170310130453823	
<b>Explanation:</b>		2HR004 Incremental adds for HR Services Staffing 2.0 FTES \$160K. Annualize impacts of resuming normal HR Services activities from employees working on other projects or on leave during 2016 (1.7 FTES \$168.6K).							
<b>2017 Total</b>		<b>329</b>	<b>1</b>	<b>0</b>	<b>330</b>	<b>3.7</b>			
2018	FOF-Ongoing	-41	0	0	-41	-0.8	1-Sided Adj	TPRER20170310090927090	
<b>Explanation:</b>		FOF #1660 - 2Q18 - Implement new workers compensation claim system including RFP, selection, conversion, testing and implementation. HR Services ECS							
2018	FOF-Ongoing	-72	0	0	-72	-1.4	1-Sided Adj	TPRER20161201142404690	
<b>Explanation:</b>		FOF #1641 3Q18 - Integrate 14 touchpoint staffing system (Vantage). HR Services - Staffing.							
2018	FOF-Ongoing	-26	0	0	-26	-0.4	1-Sided Adj	TPRER20161201152835283	
<b>Explanation:</b>		FOF #140 (Begins 1Q18) - Increase safety training to reduce workers comp related injuries - refer to topic memo on effective supervision, inc safety training by details. HR Services - ECS NSS							
2018	Other	399	25	0	424	4.7	1-Sided Adj	TPRER20170310130552763	
<b>Explanation:</b>		2HR004 Incremental adds for HR Services Staffing 3.0 FTES \$230K. Annualize impacts of resuming normal HR Services activities from employees working on other projects or on leave during 2016 (1.7 FTES \$168.6K).							
2018	FOF-Ongoing	83	0	0	83	1.0	1-Sided Adj	TPRER20170310165907547	
<b>Explanation:</b>		FOF #25 ECS Reduce Workers Comp claims through increased training (GP30, idea #190) FTES not incremental, FTES funded through saving derived from other efficiencies.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 1. SCG Director HR Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2018	Other	65	0	0	65	1.0	1-Sided Adj	TPRER20170627131132313
<b>Explanation:</b> 2HR004 Incremental add for HR Services - Union specialist.								
2018	FOF-Ongoing	64	0	0	64	1.0	1-Sided Adj	TPRER20170310170157280
<b>Explanation:</b> FOF #1450 Establish RTW and case length service metrics (GP 30 #1450) FTEs not incremental, FTEs funded through savings derived from other efficiencies.								
2018	RAMP Incremental	369	220	0	589	4.5	1-Sided Adj	TPRER20161203133509023
<b>Explanation:</b> RAMP - Workforce Planning (RAMP Chapter 7) 2HR004 - Software and program implementation, competency modeling work and technical training support..								
<b>2018 Total</b>		<b>841</b>	<b>245</b>	<b>0</b>	<b>1,086</b>	<b>9.6</b>		
2019	FOF-Ongoing	-18	0	0	-18	-0.3	1-Sided Adj	TPRER20161201140940690
<b>Explanation:</b> FOF #1290 2Q19 - Program POS to do tie breakers to eliminate inquiries as to what number employees are on bid deck. HR Services - Staffing								
2019	FOF-Ongoing	-24	0	0	-24	-0.4	1-Sided Adj	TPRER20161201141446390
<b>Explanation:</b> FOF #1320 2Q19 - Change Temporary Vacancy (TV) process so that only one TV can occur as a result of an employee move or limit TV process at the district level - HR Services - Staffing.								
2019	FOF-Ongoing	-26	0	0	-26	-0.4	1-Sided Adj	TPRER20170310065840117
<b>Explanation:</b> FOF #140 (As of 1Q18) - Increase safety training to reduce workers comp related injuries - refer to topic memo on effective supervision, inc safety training by details. HR Services - ECS NSS								
2019	FOF-Ongoing	-9	0	0	-9	-0.2	1-Sided Adj	TPRER20161201141842670
<b>Explanation:</b> FOF #1360 2Q19 - Automate PFM exam (make it available online and allow it to provide instant results). HR Services-Staffing.								
2019	FOF-Ongoing	83	0	0	83	1.0	1-Sided Adj	TPRER20170310170036490
<b>Explanation:</b> FOF #25 ECS Reduce Workers Comp claims through increased training (GP30, idea #190) FTEs not incremental, FTEs funded through saving derived from other efficiencies.								
2019	RAMP Incremental	620	220	0	840	7.5	1-Sided Adj	TPRER20161203133541103
<b>Explanation:</b> RAMP - Workforce Planning (RAMP Chapter 7) 2HR004- Software and program implementation, competency modeling work and technical training support.								
2019	Other	169	0	0	169	1.7	1-Sided Adj	TPRER20170310130655107

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 1. SCG Director HR Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
<b>Explanation:</b> 2HR004 Annualize impacts of resuming normal HR Services activities from employees working on other projects or on leave during 2016.								
2019	FOF-Ongoing	64	0	0	64	1.0	1-Sided Adj	TPRER20170310170306563
<b>Explanation:</b> FOF #1450 Establish RTW and case length service metrics (GP 30 #1450) FTEs not incremental, FTEs funded through savings derived from other efficiencies.								
2019	Other	130	0	0	130	2.0	1-Sided Adj	TPRER20170627131206063
<b>Explanation:</b> 2HR004 Incremental adds for HR Services - Union specialists.								
2019	FOF-Ongoing	-32	0	0	-32	-0.5	1-Sided Adj	TPRER20170831084451690
<b>Explanation:</b> FOF #1480 1Q18 - Streamline Independent Medical Review Process.								
2019	FOF-Ongoing	-144	0	0	-144	-2.7	1-Sided Adj	TPRER20170310090550133
<b>Explanation:</b> FOF #1641 (As of 2018) - Integrate 14 touchpoint staffing system (Vantage) - HR Services - Staffing.								
2019	Other	240	0	0	240	3.0	1-Sided Adj	TPRER20170627131701207
<b>Explanation:</b> 2HR004 Incremental add for HR Services - Staffing Specialists for external recruiting.								
<b>2019 Total</b>		<b>1,053</b>	<b>220</b>	<b>0</b>	<b>1,273</b>	<b>11.7</b>		

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: D. SCG Director HR Services  
Category-Sub: 1. SCG Director HR Services  
Workpaper: 2HR004.000 - SCG Director HR Services

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	2,498	2,632	2,894	3,167	3,213
Non-Labor	544	791	742	737	367
NSE	0	0	0	0	0
<b>Total</b>	<b>3,042</b>	<b>3,423</b>	<b>3,637</b>	<b>3,904</b>	<b>3,581</b>
FTE	34.0	35.2	37.6	40.0	39.3
<b>Adjustments (Nominal \$) **</b>					
Labor	150	202	172	168	-169
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>150</b>	<b>202</b>	<b>172</b>	<b>168</b>	<b>-169</b>
FTE	1.9	2.5	2.4	2.0	-1.7
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	2,648	2,834	3,066	3,335	3,045
Non-Labor	544	791	742	737	367
NSE	0	0	0	0	0
<b>Total</b>	<b>3,192</b>	<b>3,626</b>	<b>3,808</b>	<b>4,072</b>	<b>3,411</b>
FTE	35.9	37.7	40.0	42.0	37.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	424	471	500	540	501
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>424</b>	<b>471</b>	<b>500</b>	<b>540</b>	<b>501</b>
FTE	6.0	6.4	6.7	7.1	6.4
<b>Escalation to 2016\$</b>					
Labor	302	239	174	95	0
Non-Labor	16	10	-2	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>317</b>	<b>249</b>	<b>171</b>	<b>97</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	3,374	3,544	3,740	3,969	3,546
Non-Labor	559	801	740	739	367
NSE	0	0	0	0	0
<b>Total</b>	<b>3,933</b>	<b>4,345</b>	<b>4,480</b>	<b>4,708</b>	<b>3,913</b>
FTE	41.9	44.1	46.7	49.1	44.0

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. 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	2012	2013	2014	2015	2016	
Labor	150	202	172	168	-169	
Non-Labor	0	0	0	0	-0.449	
NSE	0	0	0	0	0	
<b>Total</b>	<b>150</b>	<b>202</b>	<b>172</b>	<b>168</b>	<b>-169</b>	
FTE	1.9	2.5	2.4	2.0	-1.7	

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	150	0	0	1.9	1-Sided Adj	TPRER20161205144831130
<b>Explanation:</b>		AMI (IO 300629923) Labor Adjustment 2HR004 2200-0839					
<b>2012 Total</b>		<b>150</b>	<b>0</b>	<b>0</b>	<b>1.9</b>		
2013	Other	202	0	0	2.5	1-Sided Adj	TPRER20161205144915960
<b>Explanation:</b>		AMI (IO 300629923) Labor Adjustment 2HR004 2200-0839					
<b>2013 Total</b>		<b>202</b>	<b>0</b>	<b>0</b>	<b>2.5</b>		
2014	Other	172	0	0	2.4	1-Sided Adj	TPRER20161205145010947
<b>Explanation:</b>		AMI (IO 300629923) Labor Adjustment 2HR004 2200-0839					
<b>2014 Total</b>		<b>172</b>	<b>0</b>	<b>0</b>	<b>2.4</b>		
2015	Other	122	0	0	1.4	1-Sided Adj	TPRER20161205145111873
<b>Explanation:</b>		AMI (IO 300629923) Labor Adjustment 2HR004 2200-0839					
2015	Other	47	0	0	0.6	1-Sided Adj	TPRER20161205145140757
<b>Explanation:</b>		AMI (IO 300629923) Labor Adjustment 2HR004 2200-0839					
<b>2015 Total</b>		<b>168</b>	<b>0</b>	<b>0</b>	<b>2.0</b>		
2016	Aliso	-124	0	0	-1.2	1-Sided Adj	TPRER20161118084957370
<b>Explanation:</b>		Aliso Leak Mitigation actual 2016 costs under 2HR004 2200-0839 IO 300775156.					

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 1. SCG Director HR Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Aliso	-13	0	0	-0.1	1-Sided Adj	TPRER20161118085101933
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR004 2200-2207 IO 300775156.							
2016	Aliso	-32	0	0	-0.4	1-Sided Adj	TPRER20161118085226463
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR004 2200-2578 IO 300775156.							
2016	Aliso	0	0	0	0.0	1-Sided Adj	TPRER20161118085316777
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR004 2200-2478 IO 300775156.							
<b>2016 Total</b>		<b>-169</b>	<b>0</b>	<b>0</b>	<b>-1.7</b>		

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Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 1. SCG Director HR Services  
 Workpaper: 2HR004.000 - SCG Director HR Services

**RAMP Item # 1**

Ref ID: TPRER20170621100723550

RAMP Chapter: SCG-7

Program Name: Workforce Planning

Program Description: Workforce Planning, Training & Competency modeling activities

**Risk/Mitigation:**

Risk: Workforce Planning

Mitigation: Workforce Planning - Software/Program Implementation.

**Forecast CPUC Cost Estimates (\$000)**

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Low	0	530	693
High	0	648	847

Funding Source: CPUC-GRC

Forecast Method: Base Year

Work Type: Non-Mandated

Work Type Citation:

**Historical Embedded Cost Estimates (\$000)**

Embedded Costs: 1551

Explanation: Workforce planning activities including Organizational Capabilities Assessment Work, Development of Workforce Planning Model, and Identifying labor force gaps, develop staffing and develop plans and skills gaps assessment (survey results).

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

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 2. Worker's Comp and Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Zero-Based**

N/A

**Non-Labor - Zero-Based**

Please see NSE below.

**NSE - Zero-Based**

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

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2012	2013	2014	2015	2016	2017	2018	2019	
<b>Years</b>										
	Labor	0	0	0	0	0	0	0	0	0
	Non-Labor	28,601	24,392	16,670	17,079	17,034	0	0	0	0
	NSE	0	0	0	0	0	17,289	16,938	18,063	
	<b>Total</b>	<b>28,601</b>	<b>24,392</b>	<b>16,670</b>	<b>17,079</b>	<b>17,034</b>	<b>17,289</b>	<b>16,938</b>	<b>18,063</b>	
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 2. Worker's Comp and Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	17,289	16,938	18,063	17,289	16,938	18,063
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>17,289</b>	<b>16,938</b>	<b>18,063</b>	<b>17,289</b>	<b>16,938</b>	<b>18,063</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2017	Other	0	0	17,289	17,289	0.0	1-Sided Adj	TPRER20161201144052510
<b>Explanation:</b> 2017 LTDDisability & Workers Compensation Projection								
<b>2017 Total</b>		<b>0</b>	<b>0</b>	<b>17,289</b>	<b>17,289</b>	<b>0.0</b>		
2018	Other	0	0	17,938	17,938	0.0	1-Sided Adj	TPRER20161201144135710
<b>Explanation:</b> 2018 LTDDisability & Workers Compensation Projection								
2018	FOF-Ongoing	0	0	-640	-640	0.0	1-Sided Adj	TPRER20170315065032063
<b>Explanation:</b> FOF #25 Reduce workers comp claims through increased training (GP30, idea 190) FTEs not incremental, FTEs funded thru savings derived from other efficiencies.								
2018	FOF-Ongoing	0	0	-360	-360	0.0	1-Sided Adj	TPRER20170315065516387
<b>Explanation:</b> FOF #1450 Establish Return to Work and case length service metrics (GP30 idea 1450) FTEs not incremental, FTEs funded through savings derived from other efficiencies.								
<b>2018 Total</b>		<b>0</b>	<b>0</b>	<b>16,938</b>	<b>16,938</b>	<b>0.0</b>		
2019	Other	0	0	19,063	19,063	0.0	1-Sided Adj	TPRER20161201144210727
<b>Explanation:</b> 2019 LTDDisability & Workers Compensation Projection.								
2019	FOF-Ongoing	0	0	-640	-640	0.0	1-Sided Adj	TPRER20170315065244680
<b>Explanation:</b> FOF #25 Reduce workers comp claims through increased training (GP30, idea 190) FTEs not incremental, FTEs funded thru savings derived from other efficiencies.								

Note: Totals may include rounding differences.

Southern California Gas Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 2. Worker's Comp and Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2019	FOF-Ongoing	0	0	-360	-360	0.0	1-Sided Adj	TPRER20170315065541240
<b>Explanation:</b>		FOF #1450 Establish Return to Work and case length service metrics (GP30 idea 1450) FTEs not incremental, FTEs funded through savings derived from other efficiencies.						
<b>2019 Total</b>		<b>0</b>	<b>0</b>	<b>18,063</b>	<b>18,063</b>	<b>0.0</b>		

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

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

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	27,798	24,092	16,725	17,034	17,034
NSE	0	0	0	0	0
<b>Total</b>	<b>27,798</b>	<b>24,092</b>	<b>16,725</b>	<b>17,034</b>	<b>17,034</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	27,798	24,092	16,725	17,035	17,034
NSE	0	0	0	0	0
<b>Total</b>	<b>27,798</b>	<b>24,092</b>	<b>16,725</b>	<b>17,035</b>	<b>17,034</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	0	0	0	0	0
Non-Labor	804	300	-55	44	0
NSE	0	0	0	0	0
<b>Total</b>	<b>804</b>	<b>300</b>	<b>-55</b>	<b>44</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	0	0	0	0	0
Non-Labor	28,601	24,392	16,670	17,079	17,034
NSE	0	0	0	0	0
<b>Total</b>	<b>28,601</b>	<b>24,392</b>	<b>16,670</b>	<b>17,079</b>	<b>17,034</b>
FTE	0.0	0.0	0.0	0.0	0.0

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. SCG Director HR Services  
 Category-Sub: 2. Worker's 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	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	27,798	24,092	16,725	17,034	17,034
NSE	0	0	0	0	0
<b>Total</b>	<b>27,798</b>	<b>24,092</b>	<b>16,725</b>	<b>17,034</b>	<b>17,034</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	5,072	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027155855500
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move LT Disability (6120011) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.000							
2012	Other	0	22,726	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027170832977
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move Workers Comp (6120037 6120038 6120102, 6120139, 6120140 & 6120140) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.001							
<b>2012 Total</b>		<b>0</b>	<b>27,798</b>	<b>0</b>	<b>0.0</b>		
2013	Other	0	5,353	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027171240543
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move LT Disability (6120011) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.000							
2013	Other	0	18,739	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027171454707
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move Workers Comp (6120037 6120038 6120102, 6120139, 6120140 & 6120140) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.001							
<b>2013 Total</b>		<b>0</b>	<b>24,092</b>	<b>0</b>	<b>0.0</b>		

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
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 Category-Sub: 2. Worker's Comp and Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2014	Other	0	4,422	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027171837693
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move LT Disability (6120011) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.000							
2014	Other	0	12,303	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027171952193
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move Workers Comp (6120037 6120038 6120102, 6120139, 6120140 & 6120140) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.001							
<b>2014 Total</b>		<b>0</b>	<b>16,725</b>	<b>0</b>	<b>0.0</b>		
2015	Other	0	5,177	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027172124083
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move LT Disability (6120011) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.000							
2015	Other	0	11,857	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027172249843
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move Workers Comp (6120037 6120038 6120102, 6120139, 6120140 & 6120140) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.001							
<b>2015 Total</b>		<b>0</b>	<b>17,034</b>	<b>0</b>	<b>0.0</b>		
2016	Other	0	5,177	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027172535093
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move LT Disability (6120011) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.000							
2016	Other	0	11,857	0	0.0	CCTR Transf From 2200-0005.000	JECHERRY20161027172638703
<b>Explanation:</b> AGCP_2200_2PB000.000_1-To move Workers Comp (6120037 6120038 6120102, 6120139, 6120140 & 6120140) cost to the Human Resources, Disability & Workers Comp., Safety witness area. From: Wkp Grp 2PB000.000 – CC: 2200-0005.000. To: Wkp Grp 2HR006.001 – CC: 2200-8959.001							

Note: Totals may include rounding differences.

Southern California Gas Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
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 Category-Sub: 2. Worker's Comp and Long Term Disability  
 Workpaper: 2HR006.001 - Workers Comp and Long Term Disability

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
<b>2016 Total</b>		<b>0</b>	<b>17,034</b>	<b>0</b>	<b>0.0</b>		

*Note: Totals may include rounding differences.*

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

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

SoCalGas  
AGHR - 2HR006.001  
Workers' Compensation Projection  
For Years 2017-2021

Type of Cost	Actual			Basis for Projection	Projected				
	2014	2015	2016		2017	2018	2019	2020	2021
Medical	\$ 4,715,045	\$ 6,294,757	\$ 4,788,732	\$ 5,266,178	\$ 5,687,472	\$ 6,085,596	\$ 6,481,159	\$ 6,870,029	\$ 7,247,880
Expense (Litigation, etc.)	3,880,972	3,604,609	3,565,622	3,683,734	3,758,910	3,814,425	3,885,621	3,992,476	4,102,269
Indemnity (TD & PD)	7,164,879	10,008,306	8,807,150	8,660,112	8,885,126	9,146,534	9,434,277	9,693,719	9,960,297
Administration	1,309,074	907,703	1,478,687	1,231,821	1,256,960	1,275,523	1,299,331	1,335,063	1,371,777
Excess Liability Refunds	(1,621,150)	(6,292,290)	(2,001,781)	(3,305,074)	(3,372,522)	(3,422,330)	(3,486,208)	(3,582,079)	(3,680,586)
Reserves	(4,777,293)	(2,732,234)	(6,893,589)	(4,801,039)	(5,185,122)	(5,261,701)	(5,359,910)	(5,507,308)	(5,658,758)
<b>Total Cost</b>	<b>\$10,671,528</b>	<b>\$11,790,850</b>	<b>\$ 9,744,821</b>	<b>\$ 10,735,733</b>	<b>\$ 11,030,824</b>	<b>\$ 11,638,047</b>	<b>\$12,254,270</b>	<b>\$12,801,900</b>	<b>\$13,342,878</b>

**Escalation Factors**

Labor Escalation	2.60%	2.94%	3.15%	2.75%	2.75%
Non Labor Escalation	2.04%	1.48%	1.87%	2.75%	2.75%
Medical Premium Escalation	8.00%	7.00%	6.50%	6.00%	5.50%

SoCalGas  
AGHR - 2HR006.001  
Long-Term Disability Projection  
For Years 2017-2021

Type of Cost	Actual	Projected				
	2016	2017	2018	2019	2020	2021
Disability Claims Paid	\$ 5,574,885	\$ 6,258,369	\$ 6,299,857	\$ 6,808,725	\$ 6,995,965	\$ 7,188,354
Add: One Time Receivable Adjustment	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost</b>	<b>\$ 5,574,885</b>	<b>\$ 6,258,369</b>	<b>\$ 6,299,857</b>	<b>\$ 6,808,725</b>	<b>\$ 6,995,965</b>	<b>\$ 7,188,354</b>
Workers' Comp		\$ 11,030,824	\$ 11,638,047	\$ 12,254,270	\$ 12,801,900	\$ 13,342,878
<b>Total LTD and Workers' Comp</b>		<b>\$ 17,289,194</b>	<b>\$ 17,937,905</b>	<b>\$ 19,062,996</b>	<b>\$ 19,797,866</b>	<b>\$ 20,531,233</b>

**Assumptions**

Projection trends future years based on last current year with increases for estimated change in labor costs and headcount.

**Escalation Factors**

Labor Escalation	2.5983%	2.9421%	3.1459%	2.7500%	2.7500%
Change in Headcount	9.6618%	-2.2792%	4.9315%	0.0000%	0.0000%

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: E. SCG Director Labor Relations  
 Workpaper: 2HR005.000

**Summary for Category: E. SCG Director Labor Relations**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	714	748	748	748
Non-Labor	107	277	277	277
NSE	0	0	0	0
<b>Total</b>	<u>821</u>	<u>1,025</u>	<u>1,025</u>	<u>1,025</u>
FTE	6.9	7.1	7.1	7.1

**Workpapers belonging to this Category:**

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

Labor	714	748	748	748
Non-Labor	107	277	277	277
NSE	0	0	0	0
<b>Total</b>	<u>821</u>	<u>1,025</u>	<u>1,025</u>	<u>1,025</u>
FTE	6.9	7.1	7.1	7.1

*Note: Totals may include rounding differences.*

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

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: E. SCG Director Labor Relations  
 Category-Sub: 1. SCG Director Labor Relations  
 Workpaper: 2HR005.000 - SCG Director Labor Relations

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor and NonLabor are appropriately forecasted as Base Yr. Recorded. Incremental for 2017, 2018, 2019 are to support activities related to replacing or revising the current union job leveling system.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		1,595	1,552	1,563	1,028	714	748	748	748	
Non-Labor		283	100	165	170	107	277	277	277	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,878</b>	<b>1,652</b>	<b>1,728</b>	<b>1,198</b>	<b>821</b>	<b>1,025</b>	<b>1,025</b>	<b>1,025</b>	
FTE		13.1	13.1	13.4	8.4	6.9	7.1	7.1	7.1	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: E. SCG Director Labor Relations  
 Category-Sub: 1. SCG Director Labor Relations  
 Workpaper: 2HR005.000 - SCG Director Labor Relations

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	714	714	714	34	34	34	748	748	748
Non-Labor	Base YR Rec	107	107	107	170	170	170	277	277	277
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>821</b>	<b>821</b>	<b>821</b>	<b>204</b>	<b>204</b>	<b>204</b>	<b>1,025</b>	<b>1,025</b>	<b>1,025</b>
FTE	Base YR Rec	6.9	6.9	6.9	0.2	0.2	0.2	7.1	7.1	7.1

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	34	170	0	204	0.2	1-Sided Adj	TPRER20170310130740500	
<b>Explanation:</b>		2HR005 Annualize impacts of resuming normal Labor Relations business activities from employees working on other projects or on leave during 2016. Also costs of job leveling system, \$167K.							
<b>2017 Total</b>		<b>34</b>	<b>170</b>	<b>0</b>	<b>204</b>	<b>0.2</b>			
2018	Other	34	170	0	204	0.2	1-Sided Adj	TPRER20170310130802703	
<b>Explanation:</b>		2HR005 Annualize impacts of resuming normal Labor Relations business activities from employees working on other projects or on leave during 2016. Also costs of job leveling system, \$167K.							
<b>2018 Total</b>		<b>34</b>	<b>170</b>	<b>0</b>	<b>204</b>	<b>0.2</b>			
2019	Other	34	170	0	204	0.2	1-Sided Adj	TPRER20170310130825920	
<b>Explanation:</b>		2HR005 Annualize impacts of resuming normal Labor Relations business activities from employees working on other projects or on leave during 2016. Also costs of job leveling system, \$167K.							
<b>2019 Total</b>		<b>34</b>	<b>170</b>	<b>0</b>	<b>204</b>	<b>0.2</b>			

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: E. SCG Director Labor Relations  
Category-Sub: 1. SCG Director Labor Relations  
Workpaper: 2HR005.000 - SCG Director Labor Relations

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,252	1,241	1,282	864	647
Non-Labor	275	99	165	170	107
NSE	0	0	0	0	0
<b>Total</b>	<b>1,527</b>	<b>1,340</b>	<b>1,447</b>	<b>1,033</b>	<b>754</b>
FTE	11.2	11.2	11.5	7.2	6.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	-34
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-34</b>
FTE	0.0	0.0	0.0	0.0	-0.2
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,252	1,241	1,282	864	613
Non-Labor	275	99	165	170	107
NSE	0	0	0	0	0
<b>Total</b>	<b>1,527</b>	<b>1,340</b>	<b>1,447</b>	<b>1,033</b>	<b>720</b>
FTE	11.2	11.2	11.5	7.2	5.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	200	206	209	140	101
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>200</b>	<b>206</b>	<b>209</b>	<b>140</b>	<b>101</b>
FTE	1.9	1.9	1.9	1.2	1.0
<b>Escalation to 2016\$</b>					
Labor	143	105	73	25	0
Non-Labor	8	1	-1	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>151</b>	<b>106</b>	<b>72</b>	<b>25</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	1,595	1,552	1,563	1,028	714
Non-Labor	283	100	165	170	107
NSE	0	0	0	0	0
<b>Total</b>	<b>1,878</b>	<b>1,652</b>	<b>1,728</b>	<b>1,198</b>	<b>821</b>
FTE	13.1	13.1	13.4	8.4	6.9

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: E. SCG Director Labor Relations  
 Category-Sub: 1. SCG Director Labor Relations  
 Workpaper: 2HR005.000 - SCG Director Labor Relations

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	-34
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-34</b>
FTE	0.0	0.0	0.0	0.0	-0.2

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
<b>2012 Total</b>		0	0	0	0.0		
<b>2013 Total</b>		0	0	0	0.0		
<b>2014 Total</b>		0	0	0	0.0		
<b>2015 Total</b>		0	0	0	0.0		
2016	Aliso	-34	0	0	-0.2	1-Sided Adj	TPRER20161118085606233
<b>2016 Total</b>		<b>-34</b>	<b>0</b>	<b>0</b>	<b>-0.2</b>		

**Explanation:** Aliso Leak Mitigation exclude actual 2016 costs under 2HR005 2200-0842 IO 300775156.

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: F. SCG Director Safety & Wellness  
 Workpaper: 2HR006.000

**Summary for Category: F. SCG Director Safety & Wellness**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	2,426	2,590	2,847	6,115
Non-Labor	2,071	2,196	2,306	4,394
NSE	0	0	0	0
<b>Total</b>	<b>4,497</b>	<b>4,786</b>	<b>5,153</b>	<b>10,509</b>
FTE	23.6	25.2	27.9	72.6

**Workpapers belonging to this Category:**

**2HR006.000 SCG Director Safety & Wellness**

Labor	2,426	2,590	2,847	6,115
Non-Labor	2,071	2,196	2,306	4,394
NSE	0	0	0	0
<b>Total</b>	<b>4,497</b>	<b>4,786</b>	<b>5,153</b>	<b>10,509</b>
FTE	23.6	25.2	27.9	72.6

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2HR006.000 - SCG Director Safety & Wellness**

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: F. SCG Director Safety & Wellness  
 Category-Sub: 1. SCG Director Safety & Wellness  
 Workpaper: 2HR006.000 - SCG Director Safety & Wellness

**Activity Description:**

Safety & Wellness is responsible for employee occupational health and wellness, employee safety, DOT drug and alcohol testing and industrial hygiene programs,

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor and NonLabor is appropriately forecasted as Base Yr. Recorded. Incrementals for 2017, 2018 and 2019 are for Driver Safety Program, Drivers License Pull Notice program, Wellness & Fitness Training, Expand Defensive Driving Training, Expand in vehicle instructions for all driving employees, Additional staff to support Contractor compliance - related activities and ISN Membership Fees. RAMP Chapter 2 - Employee, Contractor, Customer & Public Safety.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		<b>In 2016\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Labor		2,530	2,445	2,398	2,375	2,426	2,589	2,846	6,114	
Non-Labor		1,722	1,785	2,636	2,523	2,071	2,196	2,306	4,394	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>4,252</b>	<b>4,230</b>	<b>5,034</b>	<b>4,898</b>	<b>4,497</b>	<b>4,785</b>	<b>5,152</b>	<b>10,508</b>	
FTE		24.6	24.8	24.4	24.4	23.6	25.2	27.9	72.6	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: F. SCG Director Safety & Wellness  
 Category-Sub: 1. SCG Director Safety & Wellness  
 Workpaper: 2HR006.000 - SCG Director Safety & Wellness

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	2,426	2,426	2,426	164	421	3,689	2,590	2,847	6,115
Non-Labor	Base YR Rec	2,071	2,071	2,071	125	235	2,323	2,196	2,306	4,394
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>4,497</b>	<b>4,497</b>	<b>4,497</b>	<b>289</b>	<b>656</b>	<b>6,012</b>	<b>4,786</b>	<b>5,153</b>	<b>10,509</b>
FTE	Base YR Rec	23.6	23.6	23.6	1.6	4.3	49.0	25.2	27.9	72.6

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	-14	0	0	-14	-0.3	1-Sided Adj	TPRER20161201135952630	
<b>Explanation:</b>		FOF #220 (As of 1Q17) - Eliminate fitness subsidy and instead offer health screening or fitbits. Wellness							
2017	Other	116	20	0	136	1.4	1-Sided Adj	TPRER20170310131117797	
<b>Explanation:</b>		2HR006 Annualize impacts of resuming normal Safety & Wellness activities from employees working on other projects or on leave during 2016.							
2017	RAMP Incremental	62	105	0	167	0.5	1-Sided Adj	TPRER20170310134917493	
<b>Explanation:</b>		RAMP (RAMP Chapter 2) - 2HR006 HR sponsored employee contractor & public safety activities. Including driver safety program.							
<b>2017 Total</b>		<b>164</b>	<b>125</b>	<b>0</b>	<b>289</b>	<b>1.6</b>			
2018	FOF-Ongoing	-19	0	0	-19	-0.3	1-Sided Adj	TPRER20161201135420430	
<b>Explanation:</b>		FOF #140 (Begins 1Q18) - Increase safety training to reduce workers comp related injures - refer to topic memo on effective supervision, inc safety training for details. Safety							
2018	FOF-Ongoing	83	100	0	183	1.0	1-Sided Adj	TPRER20170509131105440	
<b>Explanation:</b>		FOF#25 Reduce workers comp claims thru increased training (GP30 idea 190) FTEs not incremental FTEs funded thru savings derived from other efficiencies.							
2018	Other	309	30	0	339	3.4	1-Sided Adj	TPRER20170310131217830	
<b>Explanation:</b>		2HR006 Annualize impacts of resuming normal Safety & Wellness activities from employees working on other projects or on leave during 2016. As well as a Project Mgr. and Business Analyst to maintain ISN (\$193K 2.0 FTEs)							

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: F. SCG Director Safety & Wellness  
 Category-Sub: 1. SCG Director Safety & Wellness  
 Workpaper: 2HR006.000 - SCG Director Safety & Wellness

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2018	RAMP Incremental	62	105	0	167	0.5	1-Sided Adj	TPRER20170310140841327
<b>Explanation:</b>		RAMP (RAMP Chapter 2) - 2HR006 HR sponsored employee contractor & public safety activities. Including driver safety program.						
2018	FOF-Ongoing	-14	0	0	-14	-0.3	1-Sided Adj	TPRER20170310084803653
<b>Explanation:</b>		FOF #220 (As of 1Q17) - Eliminate fitness subsidy and instead offer health screening or fitbits. Wellness						
<b>2018 Total</b>		<b>421</b>	<b>235</b>	<b>0</b>	<b>656</b>	<b>4.3</b>		
2019	RAMP Incremental	3,200	2,186	0	5,386	43.2	1-Sided Adj	TPRER20170310141744757
<b>Explanation:</b>		RAMP (RAMP Chapter 2) 2HR006 HR Safety activities including costs to support DL Pull notification (1 Analyst at \$80K), Driver Safety Program (2.5 Analysts for \$255K and \$1.9 mil in non- labor), Wellness and Fitness training for employees(4 Field Instructors for \$354k), increased driver Training programs (3.7 Field Instructors for \$260k), represented employee time for in-vehicle instruction (23 FTE labor hours), auditing of pipeline contractor to perform job site inspections, audits, and reporting (2 Advisors for \$177k), ISN membership (non-labor only at \$20k), Contract review and governance (1 Safety Advisor at \$102k), and safety engineers for conduct incident investigations and contractor compliance.						
2019	FOF-Ongoing	83	100	0	183	1.0	1-Sided Adj	TPRER20170509131204287
<b>Explanation:</b>		FOF#25 Reduce workers comp claims thru increased training (GP30 idea 190) FTEs not incremental FTEs funded thru savings derived from other efficiencies.						
2019	Other	439	37	0	476	5.4	1-Sided Adj	TPRER20170310131300987
<b>Explanation:</b>		2HR006 Annualize impacts of resuming normal Safety & Wellness activities from employees working on other projects or on leave during 2016. As well as a Project Mgr. and Business Analyst to maintain ISN (\$193K 2.0 FTEs) and Compliance with DOT regulations (2 specialists \$130K).						
2019	FOF-Ongoing	-19	0	0	-19	-0.3	1-Sided Adj	TPRER20170310065224550
<b>Explanation:</b>		FOF #140 ( As of 1Q18) - Increase safety training to reduce workers comp related injuries - refer to topic memo on effective supervision, inc safety training for details Safety						
2019	FOF-Ongoing	-14	0	0	-14	-0.3	1-Sided Adj	TPRER20170310084857453
<b>Explanation:</b>		FOF #220 (As of 1Q17) - Eliminate fitness subsidy and instead offer health screening or fitbits. Wellness						
<b>2019 Total</b>		<b>3,689</b>	<b>2,323</b>	<b>0</b>	<b>6,012</b>	<b>49.0</b>		

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: F. SCG Director Safety & Wellness  
Category-Sub: 1. SCG Director Safety & Wellness  
Workpaper: 2HR006.000 - SCG Director Safety & Wellness

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,986	1,935	1,950	2,055	2,199
Non-Labor	1,674	1,763	2,645	2,529	2,091
NSE	0	0	0	0	0
<b>Total</b>	<b>3,660</b>	<b>3,698</b>	<b>4,595</b>	<b>4,584</b>	<b>4,290</b>
FTE	21.1	20.7	20.5	21.4	21.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	20	16	-60	-116
Non-Labor	0	0	0	-12	-20
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>20</b>	<b>16</b>	<b>-72</b>	<b>-136</b>
FTE	0.0	0.5	0.4	-0.5	-1.5
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,986	1,955	1,966	1,996	2,083
Non-Labor	1,674	1,763	2,645	2,516	2,071
NSE	0	0	0	0	0
<b>Total</b>	<b>3,660</b>	<b>3,718</b>	<b>4,611</b>	<b>4,512</b>	<b>4,154</b>
FTE	21.1	21.2	20.9	20.9	20.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	318	325	321	323	343
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>318</b>	<b>325</b>	<b>321</b>	<b>323</b>	<b>343</b>
FTE	3.5	3.6	3.5	3.5	3.4
<b>Escalation to 2016\$</b>					
Labor	226	165	111	57	0
Non-Labor	48	22	-9	7	0
NSE	0	0	0	0	0
<b>Total</b>	<b>275</b>	<b>187</b>	<b>103</b>	<b>63</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	2,530	2,445	2,398	2,375	2,426
Non-Labor	1,722	1,785	2,636	2,523	2,071
NSE	0	0	0	0	0
<b>Total</b>	<b>4,252</b>	<b>4,230</b>	<b>5,034</b>	<b>4,898</b>	<b>4,497</b>
FTE	24.6	24.8	24.4	24.4	23.6

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: F. SCG Director Safety & Wellness  
 Category-Sub: 1. SCG Director Safety & Wellness  
 Workpaper: 2HR006.000 - SCG Director Safety & Wellness

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	20	16	-60	-116
Non-Labor	0	0	0	-12	-20
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>20</b>	<b>16</b>	<b>-72</b>	<b>-136</b>
FTE	0.0	0.5	0.4	-0.5	-1.5

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
<b>2012 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		

2013 Other 20 0 0 0.5 CCTR Transf From 2200-2165.000 TPRER20161128131845257

**Explanation:** Tsfr labor dollars from 2HR001 2200-2165 HRVP to 2HR006 2200-2270 Safety & Wellness Director.

<b>2013 Total</b>		<b>20</b>	<b>0</b>	<b>0</b>	<b>0.5</b>		
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2014 Other 16 0 0 0.4 CCTR Transf From 2200-2165.000 TPRER20161128132322227

**Explanation:** Tsfr labor dollars from 2HR001 2200-2165 HRVP to 2HR006 2200-2270 Safety & Wellness Director.

<b>2014 Total</b>		<b>16</b>	<b>0</b>	<b>0</b>	<b>0.4</b>		
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2015 Aliso -41 -10 0 -0.4 1-Sided Adj TPRER20161021103215710

**Explanation:** Aliso Leak exclude mitigation costs captured in IO 300775156 2HR006 2200-2157

2015 Aliso -14 0 0 -0.1 1-Sided Adj TPRER20161021103734330

**Explanation:** Aliso leak mitigation exclude costs captured in IO 300775156 2HR006 2200-2267.

2015 Aliso -5 -2 0 0.0 1-Sided Adj TPRER20161021104329290

**Explanation:** Aliso leak mitigation exclude costs captured in IO 300775156. FTE of 0.033 too small to reflect due to rounding. 2HR006 2200-2270.

<b>2015 Total</b>		<b>-60</b>	<b>-12</b>	<b>0</b>	<b>-0.5</b>		
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2016 Aliso 0 -15 0 0.0 1-Sided Adj TPRER20161021105848910

**Explanation:** Aliso Leak Mitigation exclude actual 2016 costs under 2HR006 2200-2157 IO 300775156.

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: F. SCG Director Safety & Wellness  
 Category-Sub: 1. SCG Director Safety & Wellness  
 Workpaper: 2HR006.000 - SCG Director Safety & Wellness

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Aliso	-35	-2	0	-0.3	1-Sided Adj	TPRER20161021105943900
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR006 2200-2267 IO 300775156.							
2016	Aliso	-8	-4	0	-0.1	1-Sided Adj	TPRER20161021110047867
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR006 2200-2270 IO 300775156.							
2016	Aliso	-54	0	0	-0.9	1-Sided Adj	TPRER20161118084421167
<b>Explanation:</b> Aliso Leak Mitigation exclude actual 2016 costs under 2HR006 2200-2163 IO 300775156.							
2016	Aliso	-20	0	0	-0.2	1-Sided Adj	TPRER20170301091236553
<b>Explanation:</b> Aliso Storage Facility exclude 2016 actual costs under 2HR006 2200-2267. IO 300777009.							
<b>2016 Total</b>		<b>-116</b>	<b>-20</b>	<b>0</b>	<b>-1.5</b>		

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: F. SCG Director Safety & Wellness  
 Category-Sub: 1. SCG Director Safety & Wellness  
 Workpaper: 2HR006.000 - SCG Director Safety & Wellness

**RAMP Item # 1**

Ref ID: TPRER20170310134917493

RAMP Chapter: SCG-2

Program Name: HR sponsored employee, contractor, customer & public safety activities.

Program Description: HR sponsored employee, contractor, customer & public safety activities.

**Risk/Mitigation:**

Risk: Employee, Contractor, Customer and Public Safety

Mitigation: HR sponsored employee, contractor, customer & public safety activities.

**Forecast CPUC Cost Estimates (\$000)**

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Low	150	150	4,847
High	183	183	5,924

Funding Source: CPUC-GRC

Forecast Method: Base Year

Work Type: Non-Mandated

Work Type Citation:

**Historical Embedded Cost Estimates (\$000)**

Embedded Costs: 4448

Explanation: Safety and Wellness programs including services to positively influence safety culture & safety best practices for Customer Services, Distribution, Transmission and Storage field employees, creating and developing programs, DOT drug testing requirements for DOT safety sensitive jobs, monitoring contractor DOT requirements and compliance, coaching & mentoring through quality Job Observations, incident evaluations for Controllable Motor Incidents, OSHAs and Lost Time Incidents, supporting customer contact center on safety related issues, and training supervisors how to use the Safety Incident Management System (SIMS)

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: G. SCG Director Org Effectiveness  
 Workpaper: 2HR007.000

**Summary for Category: G. SCG Director Org Effectiveness**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	1,817	2,047	2,778	2,833
Non-Labor	343	608	839	990
NSE	0	0	0	0
<b>Total</b>	<b>2,160</b>	<b>2,655</b>	<b>3,617</b>	<b>3,823</b>
FTE	18.2	20.5	28.2	28.5

**Workpapers belonging to this Category:**

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

Labor	1,817	2,047	2,778	2,833
Non-Labor	343	608	839	990
NSE	0	0	0	0
<b>Total</b>	<b>2,160</b>	<b>2,655</b>	<b>3,617</b>	<b>3,823</b>
FTE	18.2	20.5	28.2	28.5

*Note: Totals may include rounding differences.*

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

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: G. SCG Director Org Effectiveness  
 Category-Sub: 1. SCG Director Org Effectiveness  
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor & NonLabor are appropriately forecasted as Base Yr. Recorded. Incrementals for 2017, 2018 and 2019 are for implementation of KM (Knowledge Mgmt.) program support and system implementation, Succession planning and supervisory and technical training redesign. To support activities mentioned in RAMP Chapter 7 - Workforce Planning.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		1,461	1,446	1,774	1,602	1,817	2,047	2,778	2,833	
Non-Labor		181	161	630	902	343	608	839	990	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,642</b>	<b>1,607</b>	<b>2,404</b>	<b>2,505</b>	<b>2,160</b>	<b>2,655</b>	<b>3,617</b>	<b>3,823</b>	
FTE		15.2	14.8	18.2	15.9	18.2	20.5	28.2	28.5	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: G. SCG Director Org Effectiveness  
 Category-Sub: 1. SCG Director Org Effectiveness  
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	1,817	1,817	1,817	230	961	1,016	2,047	2,778	2,833
Non-Labor	Base YR Rec	343	343	343	265	496	647	608	839	990
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>2,160</b>	<b>2,160</b>	<b>2,160</b>	<b>495</b>	<b>1,457</b>	<b>1,663</b>	<b>2,655</b>	<b>3,617</b>	<b>3,823</b>
FTE	Base YR Rec	18.2	18.2	18.2	2.3	10.0	10.3	20.5	28.2	28.5

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	264	0	264	0.0	1-Sided Adj	TPRER20170719074543493	
<b>Explanation:</b>		2HR007 Director Development Program - For the director team who have significant organizational and operational leadership responsibility.							
2017	Other	170	1	0	171	1.5	1-Sided Adj	TPRER20170310131433103	
<b>Explanation:</b>		2HR007 Annualize impacts of resuming normal Organizational Effectiveness business activities from employees working on other projects or on leave during 2016.							
2017	RAMP Incremental	60	0	0	60	0.8	1-Sided Adj	TPRER20170310143519650	
<b>Explanation:</b>		RAMP - Workforce Planning (RAMP Chapter 7) 2HR007 - KM workshops and Communities of Practice activities.							
<b>2017 Total</b>		<b>230</b>	<b>265</b>	<b>0</b>	<b>495</b>	<b>2.3</b>			

2018	RAMP Incremental	791	70	0	861	8.5	1-Sided Adj	TPRER20170310144247597	
<b>Explanation:</b>		RAMP - Workforce Planning (RAMP Chapter 7) 2HR007 - KM program implementation, succession planning and training development & support.							
2018	Other	0	425	0	425	0.0	1-Sided Adj	TPRER20170719074957390	
<b>Explanation:</b>		2HR007 Director Development Program - For the director team who have significant organizational and operational leadership responsibility.							
2018	Other	170	1	0	171	1.5	1-Sided Adj	TPRER20170310131505883	
<b>Explanation:</b>		2HR007 Annualize impacts of resuming normal Organizational Effectiveness business activities from employees working on other projects or on leave during 2016.							

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: G. SCG Director Org Effectiveness  
 Category-Sub: 1. SCG Director Org Effectiveness  
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
<b>2018 Total</b>		<b>961</b>	<b>496</b>	<b>0</b>	<b>1,457</b>	<b>10.0</b>		
2019	RAMP Incremental	846	220	0	1,066	8.8	1-Sided Adj	TPRER20170310144643093
<b>Explanation:</b>	RAMP - Workforce Planning (RAMP Chapter 7) 2HR007 - KM software and program implementation, succession planning and training development & support.							
2019	Other	0	426	0	426	0.0	1-Sided Adj	TPRER20170719075024250
<b>Explanation:</b>	2HR007 Director Development Program - For the director team who have significant organizational and operational leadership responsibility.							
2019	Other	170	1	0	171	1.5	1-Sided Adj	TPRER20170310131532177
<b>Explanation:</b>	2HR007 Annualize impacts of resuming normal Organizational Effectiveness business activities from employees working on other projects or on leave during 2016.							
<b>2019 Total</b>		<b>1,016</b>	<b>647</b>	<b>0</b>	<b>1,663</b>	<b>10.3</b>		

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: G. SCG Director Org Effectiveness  
Category-Sub: 1. SCG Director Org Effectiveness  
Workpaper: 2HR007.000 - SCG Director Org Effectiveness

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,147	1,156	1,454	1,346	1,730
Non-Labor	176	159	632	310	342
NSE	0	0	0	0	0
<b>Total</b>	<b>1,323</b>	<b>1,316</b>	<b>2,086</b>	<b>1,656</b>	<b>2,072</b>
FTE	13.1	12.7	15.6	13.6	17.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	-170
Non-Labor	0	0	0	590	1
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590</b>	<b>-169</b>
FTE	0.0	0.0	0.0	0.0	-1.5
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,147	1,156	1,454	1,346	1,560
Non-Labor	176	159	632	900	343
NSE	0	0	0	0	0
<b>Total</b>	<b>1,323</b>	<b>1,316</b>	<b>2,086</b>	<b>2,246</b>	<b>1,903</b>
FTE	13.1	12.7	15.6	13.6	15.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	184	192	237	218	257
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>184</b>	<b>192</b>	<b>237</b>	<b>218</b>	<b>257</b>
FTE	2.2	2.1	2.6	2.3	2.6
<b>Escalation to 2016\$</b>					
Labor	131	97	82	38	0
Non-Labor	5	2	-2	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>136</b>	<b>99</b>	<b>80</b>	<b>41</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	1,461	1,446	1,774	1,602	1,817
Non-Labor	181	161	630	902	343
NSE	0	0	0	0	0
<b>Total</b>	<b>1,642</b>	<b>1,607</b>	<b>2,404</b>	<b>2,505</b>	<b>2,160</b>
FTE	15.3	14.8	18.2	15.9	18.2

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: G. 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	2012	2013	2014	2015	2016
Labor	0	0	0	0	-170
Non-Labor	0	0	0	590	0.935
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590</b>	<b>-169</b>
FTE	0.0	0.0	0.0	0.0	-1.5

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
<b>2012 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2013 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2014 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
2015	Other	0	584	0	0.0	CCTR Transf From 2200-2563.000	TPRER20161021111450580
<b>Explanation:</b>	Tsfr costs from 2HR001 2200-2563 (Strategic Initiative) 300738226 Talent Mgmt & Plan - Strat Init O8 & O9 to cost center 2200-0840.						
2015	Other	0	6	0	0.0	CCTR Transf From 2200-2563.000	TPRER20161021113829637
<b>Explanation:</b>	Tsfr costs from 2HR001 2200-2563 (Strategic Initiative) FG9031002200 Customer Activities Office to cost center 2200-0840 2HR007						
<b>2015 Total</b>		<b>0</b>	<b>590</b>	<b>0</b>	<b>0.0</b>		
2016	Aliso	-170	-1	0	-1.5	1-Sided Adj	TPRER20161118085437770
<b>Explanation:</b>	Aliso Leak Mitigation exclude actual 2016 costs under 2HR007 2200-0840 IO 300775156.						
2016	Other	0	2	0	0.0	CCTR Transf From 2200-2563.000	TPRER20170222091942880
<b>Explanation:</b>	Transfer from 2HR001 2200-2563 Talent Mgmt & Plan 300738226 Nonlabor expenses to 2HR007 2200-0840.						
<b>2016 Total</b>		<b>-170</b>	<b>1</b>	<b>0</b>	<b>-1.5</b>		

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: G. SCG Director Org Effectiveness  
 Category-Sub: 1. SCG Director Org Effectiveness  
 Workpaper: 2HR007.000 - SCG Director Org Effectiveness

**RAMP Item # 1**

Ref ID: TPRER20170310143519650

RAMP Chapter: SCG-7

Program Name: Knowledge Mgmt, Training and Succession Planning

Program Description: Knowledge Mgmt: Communities of Practice, Succession Planning, Leadership & Technical Training activities.

**Risk/Mitigation:**

Risk: Workforce Planning

Mitigation: KM and Training Strategy

**Forecast CPUC Cost Estimates (\$000)**

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Low	54	775	959
High	66	947	1,173

Funding Source: CPUC-GRC

Forecast Method: Base Year

Work Type: Non-Mandated

Work Type Citation:

**Historical Embedded Cost Estimates (\$000)**

Embedded Costs: 1175

Explanation: Workforce planning activities including Implementation of Knowledge Management (KM) Program and KM Support, KM Workshops and Communities of Practice, and Training (Leadership Training Camp & The Leadership Challenge).

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian

**Summary of Shared Services Workpapers:**

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. HR DIVERSITY-SCG	409	450	557	557
B. ECS System Reporting	282	282	250	171
C. ECS OPERATIONS	543	543	543	543
D. ECS REGULATIONS & TRAINING	429	429	429	429
<b>Total</b>	<b>1,663</b>	<b>1,704</b>	<b>1,779</b>	<b>1,700</b>

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. HR DIVERSITY-SCG  
 Cost Center: 2200-2337.000

**Summary for Category: A. HR DIVERSITY-SCG**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	293	334	434	434
Non-Labor	116	116	123	123
NSE	0	0	0	0
<b>Total</b>	<b>409</b>	<b>450</b>	<b>557</b>	<b>557</b>
FTE	2.8	3.1	4.1	4.1

**Cost Centers belonging to this Category:**

**2200-2337.000 HR DIVERSITY-SCG**

Labor	293	334	434	434
Non-Labor	116	116	123	123
NSE	0	0	0	0
<b>Total</b>	<b>409</b>	<b>450</b>	<b>557</b>	<b>557</b>
FTE	2.8	3.1	4.1	4.1

*Note: Totals may include rounding differences.*

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

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. HR DIVERSITY-SCG  
 Category-Sub: 1. HR DIVERSITY-SCG  
 Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

**Activity Description:**

The Diversity department provides support and leadership for Diversity & Affirmative Action programs, policies and activities. The Diversity Department is responsible for developing and directing the company-wide strategic business objectives for managing workplace diversity. Its responsibilities include the development of federally-required affirmative action plans, EEO reports and VETs 100 reports.

**Forecast Explanations:**

**Labor - Base YR Rec**

Labor and NonLabor expenses are appropriately forecasted as Base Yr. Recorded. The FTE count includes the Diversity Manager, two Diversity Advisors and one incremental FTE to support additional veteran outreach efforts in years 2018 and 2019.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		357	414	349	319	293	334	434	434	
Non-Labor		193	147	180	119	116	116	123	123	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>550</b>	<b>561</b>	<b>529</b>	<b>438</b>	<b>409</b>	<b>450</b>	<b>557</b>	<b>557</b>	
FTE		3.0	4.1	3.1	3.0	2.7	3.0	4.0	4.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. HR DIVERSITY-SCG  
 Category-Sub: 1. HR DIVERSITY-SCG  
 Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

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

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	5	0	5	0.0	41	5	0	46	0.3
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	293	111	0	404	2.7	293	111	0	404	2.7
<b>Total Incurred</b>	<b>293</b>	<b>116</b>	<b>0</b>	<b>409</b>	<b>2.7</b>	<b>334</b>	<b>116</b>	<b>0</b>	<b>450</b>	<b>3.0</b>
<b>% Allocation</b>										
Retained	83.91%	83.91%				83.91%	83.91%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	16.09%	16.09%				16.09%	16.09%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	141	12	0	153	1.3	141	12	0	153	1.3
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	293	111	0	404	2.7	293	111	0	404	2.7
<b>Total Incurred</b>	<b>434</b>	<b>123</b>	<b>0</b>	<b>557</b>	<b>4.0</b>	<b>434</b>	<b>123</b>	<b>0</b>	<b>557</b>	<b>4.0</b>
<b>% Allocation</b>										
Retained	83.91%	83.91%				83.91%	83.91%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	16.09%	16.09%				16.09%	16.09%			
Unreg	0.00%	0.00%				0.00%	0.00%			

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

**Cost Center Allocation Percentage for 2016**

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

**Cost Center Allocation Percentage for 2017**

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

**Cost Center Allocation Percentage for 2018**

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

**Cost Center Allocation Percentage for 2019**

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. HR DIVERSITY-SCG  
 Category-Sub: 1. HR DIVERSITY-SCG  
 Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	293	293	293	41	141	141	334	434	434
Non-Labor	Base YR Rec	116	116	116	0	7	7	116	123	123
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>409</b>	<b>409</b>	<b>409</b>	<b>41</b>	<b>148</b>	<b>148</b>	<b>450</b>	<b>557</b>	<b>557</b>
FTE	Base YR Rec	2.8	2.8	2.8	0.3	1.3	1.3	3.1	4.1	4.1

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	41	0	0	41	0.3	1-Sided Adj	TPRER20170310131723030	
<b>Explanation:</b>		2200-2337 Annualize impacts of resuming normal diversity business activities from employees working on other projects or on leave during 2016.							
<b>2017 Total</b>		<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>0.3</b>			
2018	Other	141	7	0	148	1.3	1-Sided Adj	TPRER20170310131802240	
<b>Explanation:</b>		2200-2337 Incremental adds for Diversity to support the Valor and initiatives related to employee and community engagement. (1 Advisor \$100k). As well as, annualize impacts of resuming normal diversity business activities from employees working on other projects or on leave during 2016.							
<b>2018 Total</b>		<b>141</b>	<b>7</b>	<b>0</b>	<b>148</b>	<b>1.3</b>			
2019	Other	141	7	0	148	1.3	1-Sided Adj	TPRER20170309130301383	
<b>Explanation:</b>		2200-2337 Incremental adds for Diversity to support the Valor and initiatives related to employee and community engagement. (1 Advisor \$100k). As well as, annualize impacts of resuming normal diversity business activities from employees working on other projects or on leave during 2016.							
<b>2019 Total</b>		<b>141</b>	<b>7</b>	<b>0</b>	<b>148</b>	<b>1.3</b>			

Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: A. HR DIVERSITY-SCG  
Category-Sub: 1. HR DIVERSITY-SCG  
Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	290	341	293	271	293
Non-Labor	182	142	177	118	116
NSE	0	0	0	0	0
<b>Total</b>	<b>472</b>	<b>483</b>	<b>470</b>	<b>389</b>	<b>409</b>
FTE	2.6	3.5	2.7	2.6	2.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	-41
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-41</b>
FTE	0.0	0.0	0.0	0.0	-0.3
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	290	341	293	271	252
Non-Labor	182	142	177	118	116
NSE	0	0	0	0	0
<b>Total</b>	<b>472</b>	<b>483</b>	<b>470</b>	<b>389</b>	<b>368</b>
FTE	2.6	3.5	2.7	2.6	2.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	46	57	48	44	41
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>46</b>	<b>57</b>	<b>48</b>	<b>44</b>	<b>41</b>
FTE	0.4	0.6	0.4	0.4	0.4
<b>Escalation to 2016\$</b>					
Labor	20	16	8	4	0
Non-Labor	11	6	4	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>31</b>	<b>22</b>	<b>12</b>	<b>5</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	357	414	349	319	293
Non-Labor	193	147	180	119	116
NSE	0	0	0	0	0
<b>Total</b>	<b>550</b>	<b>561</b>	<b>529</b>	<b>438</b>	<b>409</b>
FTE	3.0	4.1	3.1	3.0	2.8

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: A. HR DIVERSITY-SCG  
 Category-Sub: 1. HR DIVERSITY-SCG  
 Cost Center: 2200-2337.000 - HR DIVERSITY-SCG

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	-41
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-41</b>
FTE	0.0	0.0	0.0	0.0	-0.3

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
<b>2012 Total</b>		0	0	0	0.0		
<b>2013 Total</b>		0	0	0	0.0		
<b>2014 Total</b>		0	0	0	0.0		
<b>2015 Total</b>		0	0	0	0.0		
2016	Aliso	-41	0	0	-0.3	1-Sided Adj	TPRER20161118085913043
<b>2016 Total</b>		<b>-41</b>	<b>0</b>	<b>0</b>	<b>-0.3</b>		

**Explanation:** Aliso Leak Mitigation actual 2016 costs under 2200-2337 IO 300775156.

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. ECS System Reporting  
 Cost Center: 2200-2397.000

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

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	272	272	240	161
Non-Labor	10	10	10	10
NSE	0	0	0	0
<b>Total</b>	<b>282</b>	<b>282</b>	<b>250</b>	<b>171</b>
FTE	3.0	3.0	2.5	1.0

**Cost Centers belonging to this Category:**

**2200-2397.000 ECS System Reporting**

Labor	272	272	240	161
Non-Labor	10	10	10	10
NSE	0	0	0	0
<b>Total</b>	<b>282</b>	<b>282</b>	<b>250</b>	<b>171</b>
FTE	3.0	3.0	2.5	1.0

*Note: Totals may include rounding differences.*

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

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. ECS System Reporting  
 Category-Sub: 1. ECS System Reporting  
 Cost Center: 2200-2397.000 - ECS System Reporting

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

A base year forecast method was used for both labor and non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY2019 expenses.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		288	276	256	290	272	272	240	161	
Non-Labor		10	2	10	12	10	9	9	9	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>298</b>	<b>278</b>	<b>266</b>	<b>303</b>	<b>282</b>	<b>281</b>	<b>249</b>	<b>170</b>	
FTE		2.9	2.8	2.7	2.9	3.0	3.0	2.5	1.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. ECS System Reporting  
 Category-Sub: 1. ECS System Reporting  
 Cost Center: 2200-2397.000 - ECS System Reporting

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

	2016 Adjusted-Recorded					2017 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.	272	9	0	281	3.0	272	9	0	281	3.0
<b>Total Incurred</b>	<b>272</b>	<b>9</b>	<b>0</b>	<b>281</b>	<b>3.0</b>	<b>272</b>	<b>9</b>	<b>0</b>	<b>281</b>	<b>3.0</b>
<b>% Allocation</b>										
Retained	73.52%	73.52%				73.52%	73.52%			
SEU	24.99%	24.99%				24.99%	24.99%			
CORP	1.23%	1.23%				1.23%	1.23%			
Unreg	0.26%	0.26%				0.26%	0.26%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	-32	0	0	-32	-0.5	-111	0	0	-111	-2.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	272	9	0	281	3.0	272	9	0	281	3.0
<b>Total Incurred</b>	<b>240</b>	<b>9</b>	<b>0</b>	<b>249</b>	<b>2.5</b>	<b>161</b>	<b>9</b>	<b>0</b>	<b>170</b>	<b>1.0</b>
<b>% Allocation</b>										
Retained	73.52%	73.52%				73.52%	73.52%			
SEU	24.99%	24.99%				24.99%	24.99%			
CORP	1.23%	1.23%				1.23%	1.23%			
Unreg	0.26%	0.26%				0.26%	0.26%			

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

**Cost Center Allocation Percentage for 2016**

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

**Cost Center Allocation Percentage for 2017**

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

**Cost Center Allocation Percentage for 2018**

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

**Cost Center Allocation Percentage for 2019**

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. ECS System Reporting  
 Category-Sub: 1. ECS System Reporting  
 Cost Center: 2200-2397.000 - ECS System Reporting

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	272	272	272	0	-32	-111	272	240	161
Non-Labor	Base YR Rec	10	10	10	0	0	0	10	10	10
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>282</b>	<b>282</b>	<b>282</b>	<b>0</b>	<b>-32</b>	<b>-111</b>	<b>282</b>	<b>250</b>	<b>171</b>
FTE	Base YR Rec	3.0	3.0	3.0	0.0	-0.5	-2.0	3.0	2.5	1.0

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID
<b>2017 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
2018	FOF-Ongoing	-32	0	0	-32	-0.5	1-Sided Adj	TPRER20161201161609137
<b>2018 Total</b>		<b>-32</b>	<b>0</b>	<b>0</b>	<b>-32</b>	<b>-0.5</b>		
2019	FOF-Ongoing	-111	0	0	-111	-2.0	1-Sided Adj	TPRER20170831083933473
<b>2019 Total</b>		<b>-111</b>	<b>0</b>	<b>0</b>	<b>-111</b>	<b>-2.0</b>		

**Explanation:** FOF #1660 - (As of 2Q18) Implement new workers compensation claim system including RFP, selection, conversion, testing and implementation HR Services ECS.

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: B. ECS System Reporting  
Category-Sub: 1. ECS System Reporting  
Cost Center: 2200-2397.000 - ECS System Reporting

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	234	227	215	247	234
Non-Labor	10	2	10	12	10
NSE	0	0	0	0	0
<b>Total</b>	<b>244</b>	<b>229</b>	<b>225</b>	<b>259</b>	<b>244</b>
FTE	2.5	2.4	2.3	2.5	2.6
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	234	227	215	247	234
Non-Labor	10	2	10	12	10
NSE	0	0	0	0	0
<b>Total</b>	<b>244</b>	<b>229</b>	<b>225</b>	<b>259</b>	<b>244</b>
FTE	2.5	2.4	2.3	2.5	2.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	38	38	35	40	39
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>38</b>	<b>38</b>	<b>35</b>	<b>40</b>	<b>39</b>
FTE	0.4	0.4	0.4	0.4	0.4
<b>Escalation to 2016\$</b>					
Labor	16	11	6	4	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>17</b>	<b>11</b>	<b>6</b>	<b>4</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	288	276	256	290	272
Non-Labor	10	2	10	12	10
NSE	0	0	0	0	0
<b>Total</b>	<b>298</b>	<b>278</b>	<b>266</b>	<b>303</b>	<b>282</b>
FTE	2.9	2.8	2.7	2.9	3.0

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: B. 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	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. ECS OPERATIONS  
 Cost Center: 2200-2398.000

**Summary for Category: C. ECS OPERATIONS**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	518	518	518	518
Non-Labor	25	25	25	25
NSE	0	0	0	0
<b>Total</b>	<b>543</b>	<b>543</b>	<b>543</b>	<b>543</b>
FTE	9.0	9.0	9.0	9.0

**Cost Centers belonging to this Category:**

**2200-2398.000 ECS Operations**

Labor	518	518	518	518
Non-Labor	25	25	25	25
NSE	0	0	0	0
<b>Total</b>	<b>543</b>	<b>543</b>	<b>543</b>	<b>543</b>
FTE	9.0	9.0	9.0	9.0

*Note: Totals may include rounding differences.*

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

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. ECS OPERATIONS  
 Category-Sub: 1. ECS OPERATIONS  
 Cost Center: 2200-2398.000 - ECS Operations

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

A base year forecast method was used for both labor and non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY2019 expenses.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		431	443	513	488	518	518	518	518	
Non-Labor		124	92	20	47	25	25	25	25	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>555</b>	<b>535</b>	<b>534</b>	<b>536</b>	<b>543</b>	<b>543</b>	<b>543</b>	<b>543</b>	
FTE		8.2	8.3	9.5	8.8	9.0	9.0	9.0	9.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. ECS OPERATIONS  
 Category-Sub: 1. ECS OPERATIONS  
 Cost Center: 2200-2398.000 - ECS Operations

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

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	518	24	0	542	9.0	518	24	0	542	9.0
<b>Total Incurred</b>	<b>518</b>	<b>25</b>	<b>0</b>	<b>543</b>	<b>9.0</b>	<b>518</b>	<b>25</b>	<b>0</b>	<b>543</b>	<b>9.0</b>
<b>% Allocation</b>										
Retained	89.96%	89.96%				89.96%	89.96%			
SEU	9.00%	9.00%				9.00%	9.00%			
CORP	1.04%	1.04%				1.04%	1.04%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	518	24	0	542	9.0	518	24	0	542	9.0
<b>Total Incurred</b>	<b>518</b>	<b>25</b>	<b>0</b>	<b>543</b>	<b>9.0</b>	<b>518</b>	<b>25</b>	<b>0</b>	<b>543</b>	<b>9.0</b>
<b>% Allocation</b>										
Retained	89.96%	89.96%				89.96%	89.96%			
SEU	9.00%	9.00%				9.00%	9.00%			
CORP	1.04%	1.04%				1.04%	1.04%			
Unreg	0.00%	0.00%				0.00%	0.00%			

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

**Cost Center Allocation Percentage for 2016**

Evaluated the shared tasks and time devoted to SDGE and Sempra.

**Cost Center Allocation Percentage for 2017**

Evaluated the shared tasks and time devoted to SDGE and Sempra.

**Cost Center Allocation Percentage for 2018**

Evaluated the shared tasks and time devoted to SDGE and Sempra.

**Cost Center Allocation Percentage for 2019**

Evaluated the shared tasks and time devoted to SDGE and Sempra.

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. ECS OPERATIONS  
 Category-Sub: 1. ECS OPERATIONS  
 Cost Center: 2200-2398.000 - ECS Operations

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	518	518	518	0	0	0	518	518	518
Non-Labor	Base YR Rec	25	25	25	0	0	0	25	25	25
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>543</b>	<b>543</b>	<b>543</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>543</b>	<b>543</b>	<b>543</b>
FTE	Base YR Rec	9.0	9.0	9.0	0.0	0.0	0.0	9.0	9.0	9.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: C. ECS OPERATIONS  
Category-Sub: 1. ECS OPERATIONS  
Cost Center: 2200-2398.000 - ECS Operations

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	350	365	432	415	445
Non-Labor	117	89	20	47	25
NSE	0	0	0	0	0
<b>Total</b>	<b>468</b>	<b>454</b>	<b>452</b>	<b>462</b>	<b>470</b>
FTE	7.0	7.1	8.1	7.5	7.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	350	365	432	415	445
Non-Labor	117	89	20	47	25
NSE	0	0	0	0	0
<b>Total</b>	<b>468</b>	<b>454</b>	<b>452</b>	<b>462</b>	<b>470</b>
FTE	7.0	7.1	8.1	7.5	7.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	56	61	70	67	73
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>56</b>	<b>61</b>	<b>70</b>	<b>67</b>	<b>73</b>
FTE	1.2	1.2	1.4	1.3	1.3
<b>Escalation to 2016\$</b>					
Labor	24	17	11	6	0
Non-Labor	7	4	0	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>31</b>	<b>21</b>	<b>12</b>	<b>7</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	431	443	513	488	518
Non-Labor	124	92	20	47	25
NSE	0	0	0	0	0
<b>Total</b>	<b>555</b>	<b>535</b>	<b>534</b>	<b>536</b>	<b>543</b>
FTE	8.2	8.3	9.5	8.8	9.0

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: C. ECS OPERATIONS  
 Category-Sub: 1. ECS OPERATIONS  
 Cost Center: 2200-2398.000 - ECS Operations

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-0.244
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0.244</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
<b>2012 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2013 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2014 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2015 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
2016	Aliso	0	0	0	0.0	1-Sided Adj	TPRER20161118090005050
<b>2016 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		

**Explanation:** Aliso Leak Mitigation exclude actual 2016 costs under 2200-2398 IO 300775156.

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. ECS REGULATIONS & TRAINING  
 Cost Center: 2200-2399.000

**Summary for Category: D. ECS REGULATIONS & TRAINING**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	417	417	417	417
Non-Labor	12	12	12	12
NSE	0	0	0	0
<b>Total</b>	<u>429</u>	<u>429</u>	<u>429</u>	<u>429</u>
FTE	3.7	3.7	3.7	3.7

**Cost Centers belonging to this Category:**

**2200-2399.000 ECS Regulations & Training**

Labor	417	417	417	417
Non-Labor	12	12	12	12
NSE	0	0	0	0
<b>Total</b>	<u>429</u>	<u>429</u>	<u>429</u>	<u>429</u>
FTE	3.7	3.7	3.7	3.7

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2399.000 - ECS Regulations & Training**

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. ECS REGULATIONS & TRAINING  
 Category-Sub: 1. ECS REGULATIONS & TRAINING  
 Cost Center: 2200-2399.000 - ECS Regulations & Training

**Activity Description:**

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

**Forecast Explanations:**

**Labor - Base YR Rec**

A base year forecast method was used for both labor and non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY2019 expenses.

**Non-Labor - Base YR Rec**

See Labor.

**NSE - Base YR Rec**

NA

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		293	308	311	345	417	417	417	417	
Non-Labor		15	8	10	6	12	11	11	11	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>308</b>	<b>316</b>	<b>322</b>	<b>351</b>	<b>429</b>	<b>428</b>	<b>428</b>	<b>428</b>	
FTE		2.5	2.7	2.8	2.9	3.7	3.7	3.7	3.7	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. ECS REGULATIONS & TRAINING  
 Category-Sub: 1. ECS REGULATIONS & TRAINING  
 Cost Center: 2200-2399.000 - ECS Regulations & Training

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

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	5	0	0	5	0.0	5	0	0	5	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	412	11	0	423	3.7	412	11	0	423	3.7
<b>Total Incurred</b>	<b>417</b>	<b>11</b>	<b>0</b>	<b>428</b>	<b>3.7</b>	<b>417</b>	<b>11</b>	<b>0</b>	<b>428</b>	<b>3.7</b>
<b>% Allocation</b>										
Retained	92.87%	92.87%				92.87%	92.87%			
SEU	5.00%	5.00%				5.00%	5.00%			
CORP	1.04%	1.04%				1.04%	1.04%			
Unreg	1.09%	1.09%				1.09%	1.09%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	5	0	0	5	0.0	5	0	0	5	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	412	11	0	423	3.7	412	11	0	423	3.7
<b>Total Incurred</b>	<b>417</b>	<b>11</b>	<b>0</b>	<b>428</b>	<b>3.7</b>	<b>417</b>	<b>11</b>	<b>0</b>	<b>428</b>	<b>3.7</b>
<b>% Allocation</b>										
Retained	92.87%	92.87%				92.87%	92.87%			
SEU	5.00%	5.00%				5.00%	5.00%			
CORP	1.04%	1.04%				1.04%	1.04%			
Unreg	1.09%	1.09%				1.09%	1.09%			

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

**Cost Center Allocation Percentage for 2016**

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

**Cost Center Allocation Percentage for 2017**

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

**Cost Center Allocation Percentage for 2018**

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

**Cost Center Allocation Percentage for 2019**

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. ECS REGULATIONS & TRAINING  
 Category-Sub: 1. ECS REGULATIONS & TRAINING  
 Cost Center: 2200-2399.000 - ECS Regulations & Training

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Base YR Rec	417	417	417	0	0	0	417	417	417
Non-Labor	Base YR Rec	12	12	12	0	0	0	12	12	12
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>429</b>	<b>429</b>	<b>429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>429</b>	<b>429</b>	<b>429</b>
FTE	Base YR Rec	3.7	3.7	3.7	0.0	0.0	0.0	3.7	3.7	3.7

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

SCG/HR, DISABILITY, WORKERS COMP & SAFETY/Exh No:SCG-32-WP/Witness: M. Gevorkian

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian  
Category: D. ECS REGULATIONS & TRAINING  
Category-Sub: 1. ECS REGULATIONS & TRAINING  
Cost Center: 2200-2399.000 - ECS Regulations & Training

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

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	238	254	262	293	358
Non-Labor	14	8	10	6	12
NSE	0	0	0	0	0
<b>Total</b>	<b>252</b>	<b>261</b>	<b>272</b>	<b>299</b>	<b>370</b>
FTE	2.1	2.3	2.4	2.5	3.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	238	254	262	293	358
Non-Labor	14	8	10	6	12
NSE	0	0	0	0	0
<b>Total</b>	<b>252</b>	<b>261</b>	<b>272</b>	<b>299</b>	<b>370</b>
FTE	2.1	2.3	2.4	2.5	3.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	38	42	43	47	59
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>38</b>	<b>42</b>	<b>43</b>	<b>47</b>	<b>59</b>
FTE	0.4	0.4	0.4	0.4	0.5
<b>Escalation to 2016\$</b>					
Labor	17	12	7	4	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>17</b>	<b>12</b>	<b>7</b>	<b>4</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	293	308	311	345	417
Non-Labor	15	8	10	6	12
NSE	0	0	0	0	0
<b>Total</b>	<b>308</b>	<b>316</b>	<b>322</b>	<b>351</b>	<b>429</b>
FTE	2.5	2.7	2.8	2.9	3.7

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2019 GRC - APP  
Shared Services Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
 Witness: Mary Gevorkian  
 Category: D. ECS REGULATIONS & TRAINING  
 Category-Sub: 1. ECS REGULATIONS & TRAINING  
 Cost Center: 2200-2399.000 - ECS Regulations & Training

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

Southern California Gas Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY  
Witness: Mary Gevorkian

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

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2200-0342	000	DIR PERF MGT & ORG
2200-0413	000	IE & CONTINUOUS IMPROVEMT
2200-0838	000	BUSINESS PARTNERS
2200-0839	000	HR STAFFING & OPERATIONS
2200-0840	000	HR ORG DEVELOPMENT-SCG
2200-0842	000	DIR LABOR RELATIONS -SCG
2200-1099	000	INACTIVE - TEMPORARY CMAS NPD
2200-2101	000	SCG PRESIDENT & CEO
2200-2157	000	SCG FIELD SAFETY
2200-2163	000	WELLNESS - SCG
2200-2165	000	VP HUMAN RESOURCES
2200-2201	000	CUSTOMER DATA ANALYTICS
2200-2207	000	DMS SCG-NSS
2200-2262	000	COO SCG - NSS
2200-2267	000	SAFETY PROGRAMS NORTH
2200-2270	000	DIR SAFETY, WELLNESS & EMERGENCY SRVCS
2200-2383	000	UTILITY SECURITY SERVICES
2200-2442	000	OPERATIONS RESEARCH
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
2200-8959	000	WELFARE BEN-LT DISABILITY