

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-30-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DEBBIE S. ROBINSON
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-30-WP - CORP CTR - COMPENSATION & BENEFITS

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Overall Summary For Exhibit No. SCG-30-WP

Area:	CORP CTR - COMPENSATION & BENEFITS
Witness:	Debbie S. Robinson

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Non-Shared Services	189,284	192,808	206,813	229,819
Shared Services	0	0	0	0
Total	189,284	192,808	206,813	229,819

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. Compensation	74,806	78,176	82,300	90,743
B. Health Benefits	84,627	83,696	92,885	105,050
C. Welfare Benefits	1,725	1,698	1,786	1,922
D. Retirement Plans	23,913	24,704	25,592	27,629
E. Other Benefit Programs	4,213	4,534	4,250	4,475
Total	189,284	192,808	206,813	229,819

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. Compensation	74,806	78,176	82,300	90,743
B. Health Benefits	84,627	83,696	92,885	105,050
C. Welfare Benefits	1,725	1,698	1,786	1,922
D. Retirement Plans	23,913	24,704	25,592	27,629
E. Other Benefit Programs	4,213	4,534	4,250	4,475
Total	189,284	192,808	206,813	229,819

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Workpaper: VARIOUS

Summary for Category: A. Compensation

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	68,037	72,047	80,068
Non-Labor	74,806	0	0	0
NSE	0	10,139	10,253	10,675
Total	74,806	78,176	82,300	90,743
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2CP000.000 COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Labor	0	67,059	71,069	79,090
Non-Labor	66,688	0	0	0
NSE	0	0	0	0
Total	66,688	67,059	71,069	79,090
FTE	0.0	0.0	0.0	0.0

2CP000.001 COMPENSATION - LTIP (GRC USE ONLY)

Labor	0	0	0	0
Non-Labor	7,587	0	0	0
NSE	0	9,548	9,643	10,029
Total	7,587	9,548	9,643	10,029
FTE	0.0	0.0	0.0	0.0

2CP000.002 COMPENSATION - SPOT CASH (GRC USE ONLY)

Labor	0	978	978	978
Non-Labor	433	0	0	0
NSE	0	0	0	0
Total	433	978	978	978
FTE	0.0	0.0	0.0	0.0

2CP000.003 COMPENSATION - SPECIAL RECOGNITION AWARDS

Labor	0	0	0	0
Non-Labor	98	0	0	0
NSE	0	591	610	646
Total	98	591	610	646
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Activity Description:

Variable pay is an essential component of a competitive total compensation package for a number of reasons including: creating focus on desired results, improving performance and facilitating ideas and improvements. Short-term incentives have been a part of SCG's total compensation strategy since 1997. The variable pay plans are commonly referred to as the Incentive Compensation Plans ("ICP").

Forecast Explanations:

Labor - Zero-Based

Please see NSE

Non-Labor - Zero-Based

Please see NSE

NSE - Zero-Based

Zero Based method chosen as costs are projected based on changes in salaries, headcount, and payment assumptions which cannot be projected using other methods

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	67,059	71,069	79,090	
Non-Labor		53,754	59,452	48,552	75,479	66,688	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		53,754	59,452	48,552	75,479	66,688	67,059	71,069	79,090	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

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	67,059	71,069	79,090	67,059	71,069	79,090
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	67,059	71,069	79,090	67,059	71,069	79,090
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	67,059	0	0	67,059	0.0	1-Sided Adj	JECHERRY20161203170129683	
Explanation:		2017 ICP Forecast							
2017 Total		67,059	0	0	67,059	0.0			
2018	Other	71,069	0	0	71,069	0.0	1-Sided Adj	JECHERRY20161203170144493	
Explanation:		2018 ICP Forecast							
2018 Total		71,069	0	0	71,069	0.0			
2019	Other	79,090	0	0	79,090	0.0	1-Sided Adj	JECHERRY20161203170205277	
Explanation:		2019 ICP Forecast							
2019 Total		79,090	0	0	79,090	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	5,314	134	104	219
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	5,314	134	104	219
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	-5,314	-134	-104	-219
Non-Labor	52,243	58,721	48,712	75,283	66,688
NSE	0	0	0	0	0
Total	52,243	53,406	48,578	75,179	66,468
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	52,243	58,721	48,712	75,283	66,688
NSE	0	0	0	0	0
Total	52,243	58,721	48,712	75,283	66,688
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	1,510	731	-160	196	0
NSE	0	0	0	0	0
Total	1,510	731	-160	196	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	53,754	59,452	48,552	75,479	66,688
NSE	0	0	0	0	0
Total	53,754	59,452	48,552	75,479	66,688
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2012	2013	2014	2015	2016	
Labor	0	-5,314	-134	-104	-219	
Non-Labor	52,243	58,721	48,712	75,283	66,688	
NSE	0	0	0	0	0	
Total	52,243	53,406	48,578	75,179	66,468	
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	52,243	0	0.0	1-Sided Adj	JECHERRY20161130093211613
Explanation:		Transfer ICP costs to correct workgroup					
2012 Total		0	52,243	0	0.0		
2013	Other	-5,314	5,314	0	0.0	1-Sided Adj	JECHERRY20161130093533450
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2013	Other	0	53,406	0	0.0	1-Sided Adj	JECHERRY20161130093628073
Explanation:		Transfer ICP costs to correct workgroup					
2013 Total		-5,314	58,721	0	0.0		
2014	Other	-134	134	0	0.0	1-Sided Adj	JECHERRY20161130094529450
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2014	Other	0	48,578	0	0.0	1-Sided Adj	JECHERRY20161130094616283
Explanation:		Transfer ICP costs to correct workgroup					
2014 Total		-134	48,712	0	0.0		
2015	Other	-104	104	0	0.0	1-Sided Adj	JECHERRY20161130095215640

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 2CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

<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>
Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.							
2015	Other	0	75,179	0	0.0	1-Sided Adj	JECHERRY20161130095300327
Explanation: Transfer ICP costs to correct workgroup							
2015 Total		-104	75,283	0	0.0		
2016	Other	-219	219	0	0.0	1-Sided Adj	JECHERRY20161130095812280
Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.							
2016	Other	0	75,179	0	0.0	1-Sided Adj	JECHERRY20161130095839670
Explanation: Transfer ICP costs to correct workgroup							
2016	Other	0	-8,711	0	0.0	1-Sided Adj	JECHERRY20170210153542350
Explanation: Transfer ICP costs to correct NLbr workgroup GRID calculates a V&S amount to all historical labor costs, but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs are shown in the NLbr category to avoid the GRID-generated V&S add-on.							
2016 Total		-219	66,688	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.000

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

SoCalGas						
ICP Projection						
For Years 2017-2019						
ASSUMPTIONS						
1. ICP calculated based on an average of the actual annual 2012 to 2016 ICP expense for all employees. Projection for executives and non-rep. employees is adjusted for changes in salary and headcount, and projection for represented employees is not.						
2. Labor inflation for 2017-2019 are as follows:						
			2017	2018	2019	
Non Union			2.60%	2.94%	3.15%	
3. Projected headcount is as follows:						
	Actual	Average 2012-2016				
Executive Headcount	15	13	15	15	15	
Non Exec Headcount	2,974	2,898	3,167	3,377	3,797	
Union Headcount	5,053	5,352	4,718	4,750	4,812	
Total Headcount	8,042	8,263	7,900	8,142	8,624	
4. Average ICP per executive \$ 227,323 \$ 233,230 \$ 240,091 \$ 247,644						
5. Average ICP per non represented employee \$ 19,098 \$ 19,594 \$ 20,170 \$ 20,805						
6. Includes projection for ICP payable to represented employees that perform duties of non-represented employees based on prior year payment information.						
	Actual	Average	Projected			
	2016	2012 - 2016	2017	2018	2019	
Projected ICP Costs						
Executive ICP	\$ 3,049,177	\$ 2,921,393	\$ 3,498,443	\$ 3,601,370	\$ 3,714,666	
Non Executive ICP	61,529,097	55,095,500	62,053,297	68,114,698	78,995,510	
Union ICP for Non-Rep Duties	4,134,224	3,167,067	3,249,356	3,344,955	3,450,185	
Total Cost	\$ 68,712,498	\$ 61,183,959	\$ 68,801,096	\$ 75,061,024	\$ 86,160,361	

Beginning of Workpaper
2CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

Activity Description:

Long-term incentives are an integral component of a competitive compensation program for key management and executive employees. Long-term incentives awards are granted under the Sempra Energy Long Term Incentive Plan, in the form of performance-based and service-based restricted stock units.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on ASC 718 costs which cannot be projected using the other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		4,390	5,905	6,577	7,989	7,587	0	0	0	
NSE		0	0	0	0	0	9,548	9,643	10,029	
Total		4,390	5,905	6,577	7,989	7,587	9,548	9,643	10,029	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

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	9,548	9,643	10,029	9,548	9,643	10,029
Total		0	0	0	9,548	9,643	10,029	9,548	9,643	10,029
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	9,548	9,548	0.0	1-Sided Adj	JECHERRY20161204133826087	
Explanation:		2017 LTIP Projection							
2017 Total		0	0	9,548	9,548	0.0			
2018	Other	0	0	9,643	9,643	0.0	1-Sided Adj	JECHERRY20161204133837430	
Explanation:		2018 LTIP Projection							
2018 Total		0	0	9,643	9,643	0.0			
2019	Other	0	0	10,029	10,029	0.0	1-Sided Adj	JECHERRY20161204133848163	
Explanation:		2019 LTIP Projection							
2019 Total		0	0	10,029	10,029	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	4,267	5,833	6,599	7,969	7,587
NSE	0	0	0	0	0
Total	4,267	5,833	6,599	7,969	7,587
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	4,267	5,833	6,599	7,969	7,587
NSE	0	0	0	0	0
Total	4,267	5,833	6,599	7,969	7,587
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	123	73	-22	21	0
NSE	0	0	0	0	0
Total	123	73	-22	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	4,390	5,905	6,577	7,989	7,587
NSE	0	0	0	0	0
Total	4,390	5,905	6,577	7,989	7,587
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	4,267	5,833	6,599	7,969	7,587
NSE	0	0	0	0	0
Total	4,267	5,833	6,599	7,969	7,587
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	4,267	0	0.0	1-Sided Adj	JECHERRY20161121095353540
Explanation:		Transfer LTIP costs to correct workgroup					
2012 Total		0	4,267	0	0.0		
2013	Other	0	13	0	0.0	CCTR Transf From 2200-2334.000	JKCHHUOR20161115172112983
Explanation:		Transfer costs to appropriate work group (from CC 2200-2334)					
2013	Other	0	2	0	0.0	CCTR Transf From 2200-0300.000	MGONZALX20161119065601973
Explanation:		This adjustment is to transfers LTIP to the Comp & Benefits witness at 2200-8000.002.					
2013	Other	0	5,818	0	0.0	1-Sided Adj	JECHERRY20161121095531250
Explanation:		Transfer LTIP costs to correct workgroup					
2013 Total		0	5,833	0	0.0		
2014	Other	0	6,428	0	0.0	1-Sided Adj	JECHERRY20161121095804710
Explanation:		Transfer LTIP costs to correct workgroup					
2014	Other	0	171	0	0.0	CCTR Transf From 2200-0223.000	JLORTIZ20161107122857317
Explanation:		Transfer cost from Gas Distribution CC 2200-0223 to Corp Center Compensation and Benefits CC 2200-8000.002.					
2014 Total		0	6,599	0	0.0		
2015	Other	0	74	0	0.0	CCTR Transf From 2200-2186.000	JKCHHUOR20161115171933913
Explanation:		Transfer costs to appropriate work group (from CC 2200-2186)					

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 2CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

<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	7,862	0	0.0	1-Sided Adj	JECHERRY20161121095934430
Explanation: Transfer LTIP costs to correct workgroup							
2015	Other	0	27	0	0.0	CCTR Transf From 2200-0479.000	CTRINH20161121075703680
Explanation: Transfer non-labor from 2FC004.000 CSF Support to 2CP000.001 Corp Ctr Compensation & Benefits in order to align historical costs with the workgroup in which the activity will be forecasted							
2015	Other	0	6	0	0.0	CCTR Transf From 2200-2516.000	TP1RYM20161129185328450
Explanation: Transfer cost to appropriate work group from 2200-2516 to 2200-8000.002 - Compensation and benefits							
2015 Total		0	7,969	0	0.0		
2016	Other	0	7,862	0	0.0	1-Sided Adj	JECHERRY20161121100213150
Explanation: Transfer LTIP costs to correct workgroup							
2016	Other	0	-274	0	0.0	1-Sided Adj	JECHERRY20170210154102860
Explanation: Transfer LTIP costs to correct workgroup							
2016 Total		0	7,587	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.001

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

SoCalGas														
Long Term Incentive Projection														
For Years 2017-2019														
ASSUMPTIONS														
<p>1. Projected costs for long-term incentives in the form of restricted stock units is based on accounting expense incurred for awards issued to SCG employees.</p> <p>2. The accounting expense is derived by multiplying the fair value of each restricted stock unit award by the number of awards issued for each year.</p> <p>3. Expense for awards issued in 2016 and prior are based on actual grants and fair values calculated by outside consultants.</p> <p>4. Fair value of future grants is consistent with grants issued in 2016 assuming annual increases of 3.1% in 2017, 1% in 2018 and 4% in 2019.</p> <p>5. Employee populations based on current positions/levels.</p> <p>6. Number of participants in plan for each year are as follows:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;"><u>77</u></td> <td style="text-align: center;"><u>77</u></td> <td style="text-align: center;"><u>77</u></td> <td style="text-align: center;"><u>77</u></td> </tr> </table>							2016	2017	2018	2019	<u>77</u>	<u>77</u>	<u>77</u>	<u>77</u>
2016	2017	2018	2019											
<u>77</u>	<u>77</u>	<u>77</u>	<u>77</u>											
			Actual		Projected									
			2016		2017	2018	2019							
Total Cost			\$ 7,587,139		\$ 9,547,727	\$ 9,643,204	\$ 10,028,932							

Beginning of Workpaper
2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Activity Description:

SCG uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SCG maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Spot Cash Awards program is used to provide cash awards.

Forecast Explanations:

Labor - 5-YR Average

As costs are variable over time, averaging method appears to be the most appropriate method.

Non-Labor - 5-YR Average

Please see Labor

NSE - 5-YR Average

Please see Labor

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	978	978	978	
Non-Labor		1,191	1,507	641	1,117	433	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		1,191	1,507	641	1,117	433	978	978	978	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

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	5-YR Average	0	0	0	978	978	978	978	978	978
Non-Labor	5-YR Average	978	978	978	-978	-978	-978	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		978	978	978	0	0	0	978	978	978
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	978	-978	0	0	0.0	1-Sided Adj	JECHERRY20170504171014143	
Explanation:		2017 Spot Cash projection							
2017 Total		978	-978	0	0	0.0			
2018	Other	978	-978	0	0	0.0	1-Sided Adj	JECHERRY20161205115120250	
Explanation:		2018 Spot Cash projection							
2018 Total		978	-978	0	0	0.0			
2019	Other	978	-978	0	0	0.0	1-Sided Adj	JECHERRY20161205115222017	
Explanation:		2019 Spot Cash projection							
2019 Total		978	-978	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	1,157	1,488	641	1,113	3,772
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,157	1,488	641	1,113	3,772
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	-1,157	-1,488	-641	-1,113	-3,772
Non-Labor	1,157	1,489	644	1,114	433
NSE	0	0	0	0	0
Total	0	1	3	2	-3,340
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,157	1,489	644	1,114	433
NSE	0	0	0	0	0
Total	1,157	1,489	644	1,114	433
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	33	19	-2	3	0
NSE	0	0	0	0	0
Total	33	19	-2	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	1,191	1,507	641	1,117	433
NSE	0	0	0	0	0
Total	1,191	1,507	641	1,117	433
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2012	2013	2014	2015	2016	
Labor	-1,157	-1,488	-641	-1,113	-3,772	
Non-Labor	1,157	1,489	644	1,114	433	
NSE	0	0	0	0	0	
Total	0	0.500	3	2	-3,340	
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	-1,157	1,157	0	0.0	1-Sided Adj	JECHERRY20161130094307700
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2012 Total		-1,157	1,157	0	0.0		
2013	Other	-1,489	1,489	0	0.0	1-Sided Adj	JECHERRY20161130094007793
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2013	Other	1	0	0	0.0	CCTR Transf From 2200-2059.001	SYCHANG20161104170041653
Explanation:		Adjustment to move Cash Award to the appropriate Benefits & Compensation, Exhibit SCG-30.					
2013 Total		-1,488	1,489	0	0.0		
2014	Other	3	0	0	0.0	CCTR Transf From 2200-2059.001	SYCHANG20161104170526127
Explanation:		Adjustment to move Cash Award to the appropriate Benefits & Compensation, Exhibit SCG-30.					
2014	Other	-644	644	0	0.0	1-Sided Adj	JECHERRY20161130094846687
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2014 Total		-641	644	0	0.0		

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 2CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

<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	-1,114	1,114	0	0.0	1-Sided Adj	JECHERRY20161130095528157
Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.							
2015	Other	2	0	0	0.0	CCTR Transf From 2200-2059.001	SYCHANG20161104170749013
Explanation: Adjustment to move Cash Award to the appropriate Benefits & Compensation, Exhibit SCG-30.							
2015 Total		-1,113	1,114	0	0.0		
2016	Other	-3,772	3,772	0	0.0	1-Sided Adj	JECHERRY20161130100035027
Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.							
2016	Aliso	0	-3,340	0	0.0	1-Sided Adj	JECHERRY20170504165609807
Explanation: Overtime Compensation							
2016 Total		-3,772	433	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.002

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

SoCalGas						
Spot Cash Projection						
For Years 2017-2019						
ASSUMPTIONS						
1. Spot Cash payments are projected based on a five year average of historical payments.						
			Actual		Projected	
			2016		2017	2018
					2019	
Total Cost			\$ 432,633		\$ 978,000	\$ 978,000
					\$ 978,000	\$ 978,000

Beginning of Workpaper
2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Activity Description:

SCG uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SCG maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Employee Recognition program is used to provide nominal non-cash awards, generally valued at \$75 or less.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		174	113	142	99	98	0	0	0	
NSE		0	0	0	0	0	591	610	646	
Total		174	113	142	99	98	591	610	646	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

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	591	610	646	591	610	646
Total		0	0	0	591	610	646	591	610	646
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	591	591	0.0	1-Sided Adj	JECHERRY20161203171115027	
Explanation:		2017 Employee Recognition Projection							
2017 Total		0	0	591	591	0.0			
2018	Other	0	0	610	610	0.0	1-Sided Adj	JECHERRY20161203171133760	
Explanation:		2018 Employee Recognition Projection							
2018 Total		0	0	610	610	0.0			
2019	Other	0	0	646	646	0.0	1-Sided Adj	JECHERRY20161203171205313	
Explanation:		2019 Employee Recognition Projection							
2019 Total		0	0	646	646	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	159	105	116	95	98
NSE	0	0	0	0	0
Total	159	105	116	95	98
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	10	7	26	4	0
NSE	0	0	0	0	0
Total	10	7	26	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	169	112	143	99	98
NSE	0	0	0	0	0
Total	169	112	143	99	98
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	5	1	0	0	0
NSE	0	0	0	0	0
Total	5	1	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	174	113	142	99	98
NSE	0	0	0	0	0
Total	174	113	142	99	98
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	10	7	26	4	0.394
NSE	0	0	0	0	0
Total	10	7	26	4	0.394
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	10	0	0.0	1-Sided Adj	JECHERRY20161115155105367
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2012 Total		0	10	0	0.0		
2013	Other	0	7	0	0.0	1-Sided Adj	JECHERRY20161116113206150
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2013 Total		0	7	0	0.0		
2014	Other	0	26	0	0.0	1-Sided Adj	JECHERRY20161116135639230
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2014 Total		0	26	0	0.0		
2015	Other	0	4	0	0.0	1-Sided Adj	JECHERRY20161116152012070
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2015	Aliso	0	0	0	0.0	1-Sided Adj	JECHERRY20170504165251963
Explanation:		Cash awards paid out to employees for their work on the Aliso Incident					
2015 Total		0	4	0	0.0		
2016	Other	0	4	0	0.0	1-Sided Adj	JECHERRY20161116154516830
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 2CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

<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	Other	0	-4	0	0.0	1-Sided Adj	JECHERRY20170210154606650
Explanation: Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup							
2016	Aliso	0	0	0	0.0	1-Sided Adj	JECHERRY20170504165442403
Explanation: Cash awards paid out to employees for their work on the Aliso Incident							
2016 Total		0	0	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2CP000.003

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

Southern California Gas Company					
Employee Recognition					
For Years 2017-2019					
ASSUMPTION					
1. Projection based on \$75 for each non executive employee.					
	Actual		Projected		
	2016		2017	2018	2019
# of Employees	8,027		7,885	8,127	8,609
Cost per Employee			\$ 75	\$ 75	\$ 75
Total Cost			\$ 591,375	\$ 609,525	\$ 645,675

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Workpaper: VARIOUS

Summary for Category: B. Health Benefits

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	84,627	0	0	0
NSE	0	83,696	92,885	105,050
Total	84,627	83,696	92,885	105,050
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.000 HEALTH BENEFITS - MEDICAL

Labor	0	0	0	0
Non-Labor	78,922	0	0	0
NSE	0	76,043	84,678	96,023
Total	78,922	76,043	84,678	96,023
FTE	0.0	0.0	0.0	0.0

2PB000.001 HEALTH BENEFITS - DENTAL

Labor	0	0	0	0
Non-Labor	2,587	0	0	0
NSE	0	4,180	4,517	5,052
Total	2,587	4,180	4,517	5,052
FTE	0.0	0.0	0.0	0.0

2PB000.002 HEALTH BENEFITS - VISION

Labor	0	0	0	0
Non-Labor	575	0	0	0
NSE	0	534	572	629
Total	575	534	572	629
FTE	0.0	0.0	0.0	0.0

2PB000.003 HEALTH BENEFITS - WELLNESS

Labor	0	0	0	0
Non-Labor	426	0	0	0
NSE	0	728	724	707
Total	426	728	724	707
FTE	0.0	0.0	0.0	0.0

2PB000.004 HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Labor	0	0	0	0
Non-Labor	728	0	0	0
NSE	0	735	755	788
Total	728	735	755	788
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Southern California Gas Company
 2019 GRC - APP
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Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Workpaper: VARIOUS

In 2016\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2016	2017	2018	2019

2PB000.005 HEALTH BENEFITS - MENTAL HEALTH

Labor	0	0	0	0
Non-Labor	1,389	0	0	0
NSE	<u>0</u>	<u>1,476</u>	<u>1,639</u>	<u>1,851</u>
Total	1,389	1,476	1,639	1,851
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.000 - HEALTH BENEFITS - MEDICAL

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Activity Description:

SCG offers several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in medical insured premiums and self-insured premium equivalents, and headcount, which cannot be projected using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	20	1	0	0	0	0	
Non-Labor		67,971	74,480	75,481	75,947	78,922	0	0	0	
NSE		0	0	-456	0	0	76,043	84,678	96,023	
Total		67,972	74,480	75,044	75,948	78,922	76,043	84,678	96,023	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

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	76,043	84,678	96,023	76,043	84,678	96,023
Total		0	0	0	76,043	84,678	96,023	76,043	84,678	96,023
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	77,130	77,130	0.0	1-Sided Adj	JECHERRY20161203171630403	
Explanation:		2017 Medical Projection							
2017	FOF-Ongoing	0	0	-1,087	-1,087	0.0	1-Sided Adj	JECHERRY20170309174428383	
Explanation:		FOF Cost Savings							
2017 Total		0	0	76,043	76,043	0.0			
2018	Other	0	0	85,907	85,907	0.0	1-Sided Adj	JECHERRY20161203171655833	
Explanation:		2018 Medical Projection							
2018	FOF-Ongoing	0	0	-1,229	-1,229	0.0	1-Sided Adj	JECHERRY20170309174451623	
Explanation:		FOF Cost Savings							
2018 Total		0	0	84,678	84,678	0.0			
2019	Other	0	0	97,455	97,455	0.0	1-Sided Adj	JECHERRY20161203171715697	
Explanation:		2019 Medical Projection							
2019	FOF-Ongoing	0	0	-1,432	-1,432	0.0	1-Sided Adj	JECHERRY20170309174522540	
Explanation:		FOF Cost Savings							
2019 Total		0	0	96,023	96,023	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	16	0	0
Non-Labor	95,081	98,684	92,456	92,854	96,443
NSE	0	0	0	0	0
Total	95,081	98,684	92,472	92,854	96,443
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-29,020	-25,120	-16,725	-17,104	-17,521
NSE	0	0	-458	0	0
Total	-29,020	-25,120	-17,183	-17,104	-17,521
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	16	0	0
Non-Labor	66,061	73,564	75,730	75,749	78,922
NSE	0	0	-458	0	0
Total	66,062	73,564	75,288	75,750	78,922
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	3	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	3	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	1	0	0
Non-Labor	1,910	916	-249	197	0
NSE	0	0	2	0	0
Total	1,910	916	-247	197	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	20	1	0
Non-Labor	67,971	74,480	75,481	75,947	78,922
NSE	0	0	-456	0	0
Total	67,972	74,480	75,044	75,948	78,922
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	-29,020	-25,120	-16,725	-17,104	-17,521
NSE	0	0	-458	0	0
Total	-29,020	-25,120	-17,183	-17,104	-17,521
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 To 2200-8959.000	JECHERRY20161027155855500
Explanation: 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 To 2200-8959.001	JECHERRY20161027170832977
Explanation: 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							
2012	Other	0	-1,222	0	0.0	1-Sided Adj	JECHERRY20161115160346960
Explanation: Transfer medical costs to correct workgroup							
2012 Total		0	-29,020	0	0.0		

2013	Other	0	-5,353	0	0.0	CCTR Transf To 2200-8959.000	JECHERRY20161027171240543
Explanation: 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 To 2200-8959.001	JECHERRY20161027171454707
Explanation: 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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

<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>
2013	Other	0	-1,028	0	0.0	1-Sided Adj	JECHERRY20161116113453320
Explanation: Transfer medical costs to correct workgroup							
2013 Total		0	-25,120	0	0.0		
2014	Other	0	-4,422	0	0.0	CCTR Transf To 2200-8959.000	JECHERRY20161027171837693
Explanation: 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 To 2200-8959.001	JECHERRY20161027171952193
Explanation: 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							
2014	Other	0	0	-458	0.0	1-Sided Adj	JECHERRY201611161135936683
Explanation: Transfer medical costs to correct workgroup							
2014 Total		0	-16,725	-458	0.0		
2015	Other	0	-5,177	0	0.0	CCTR Transf To 2200-8959.000	JECHERRY20161027172124083
Explanation: 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 To 2200-8959.001	JECHERRY20161027172249843
Explanation: 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							
2015	Other	0	-70	0	0.0	1-Sided Adj	JECHERRY201611161152309100
Explanation: Transfer medical costs to correct workgroup							
2015 Total		0	-17,104	0	0.0		

Note: Totals may include rounding differences.

Southern California Gas Company
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Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 2PB000.000 - HEALTH BENEFITS - MEDICAL

<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	Other	0	-5,177	0	0.0	CCTR Transf To 2200-8959.000	JECHERRY20161027172535093
Explanation: 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 To 2200-8959.001	JECHERRY20161027172638703
Explanation: 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							
2016	Other	0	27	0	0.0	1-Sided Adj	JECHERRY20161116154712737
Explanation: Transfer medical costs to correct workgroup							
2016	Other	0	-514	0	0.0	1-Sided Adj	JECHERRY20170210155207710
Explanation: Transfer medical costs to correct workgroup							
2016 Total		0	-17,521	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.000

Southern California Gas Company													
Projected Medical Cost (Summary)													
For Years 2017-2019													
ASSUMPTIONS													
		2017		2018		2019							
		7,900		8,142		8,624							
		3,182		3,392		3,812							
		4,718		4,750		4,812							
		51		55		61							
		430		433		439							
				8.00%		7.00%							
<p>1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.</p> <p>2. Projected adjusted non-represented headcount is as follows:</p> <p>3. Projected adjusted non-represented headcount is as follows:</p> <p>4. Projected adjusted non-represented headcount on leave is as follows:</p> <p>5. Projected adjusted non-represented headcount on leave is as follows:</p> <p>6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.</p> <p>7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.</p> <p>8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.</p> <p>9. Increase in medical premium "Annual Employer Only Rates" (b) for 2017-2019 are based on the medical premium increases as provided by Willis Towers Watson, a certified actuarial firm.</p> <p>10. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2017 credit is projected based on credits taken through June 2016 and increases in 2017-2019 by half of projected medical rate inflation.</p>													
Carrier / Type		Actual Feb 2017		(a1) % of Total Total		(a1) * (1) Projected		Total ER Premium or Equivalent					
		2017		2018		2019		2017		2018		2019	
Non Union													
Blue Cross		1,257		42.05%		1,338		1,426		1,603		\$ 16,510,232	
Kaiser		1,311		43.86%		1,396		1,488		1,672		\$ 18,921,677	
Waives		221		7.39%		235		251		282		\$ 16,352,045	
Employees Not Covered		200		0		213		227		255		\$ 292,530	
Total Non Union-Active		2,989		100.00%		3,182		3,392		3,812		\$ 30,967,734	
Blue Cross (Leaves)		19		0.00%		19		19		19		\$ 219,437	
Kaiser (Leaves)		16		0.54%		17		18		20		\$ 236,592	
Leaves Not Covered		13				15		17		22		\$ 184,198	
Total Non Union-Leaves		48		0.54%		51		55		61		\$ 420,791	
Total Non Union		3,037		101%		3,233		3,447		3,873		\$ 31,347,167	
Union													
Blue Cross		1,732		34.28%		1,617		1,628		1,649		\$ 18,117,971	
Kaiser		2,667		52.78%		2,490		2,507		2,540		\$ 19,676,624	
Waives		589		11.66%		550		554		561		\$ 25,059,297	
Employees Not Covered		65		1.29%		61		61		62		\$ 427,449	
Total Union-Active		5,053		100.00%		4,718		4,750		4,812		\$ 43,604,717	
Blue Cross (Leaves)		238		0.00%		238		238		238		\$ 2,592,038	
												\$ 47,389,004	
												\$ 43,157,577	
												\$ 42,683,276	
												\$ 252,804	
												\$ 221,496	
												\$ 474,300	
												\$ 35,987,042	
												\$ 51,347,253	
												\$ 2,796,761	
												\$ 2,990,225	

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Carrier / Type	Actual		% of Total		Projected			
	Feb 2017	2017	Total	Total	2017	2018	2019	
Kaiser (Leaves)	144	134	2.85%	135	137	1,414,448	1,537,964	1,667,102
Leaves Not Covered	48	58		60	64			
Total Union-Leaves	430	430	2.85%	433	439	\$ 4,006,486	\$ 4,334,726	\$ 4,657,326
Total Union	5,483	5,148	102.85%	5,183	5,251	\$ 47,611,203	\$ 51,723,730	\$ 56,004,579
Summary								
Total Covered Participants	7,384	7,250	86.66%	7,460	7,879	\$ 78,276,829	\$ 86,953,466	\$ 98,306,591
Waives	810	785	9.51%	804	843	\$ 681,541	\$ 757,306	\$ 855,565
Employees Not Covered	326	347	3.83%	365	403	-	-	-
Retiree Shift						(2,915,895)	(3,032,531)	(3,138,670)
Grand Total	8,520	8,382	100.00%	8,630	9,124	\$ 76,042,475	\$ 84,676,241	\$ 96,023,486

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ASSUMPTIONS													
1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.													
2. Projected adjusted non-represented headcount is as follows:													
3. Projected adjusted non-represented headcount on leave is as follows:													
4. Projected adjusted non-represented headcount on leave is as follows:													
5. Projected adjusted represented headcount on leave is as follows:													
6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.													
7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.													
8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.													
9. Increase in medical premium "Annual Employer Only Rates" (b) for 2017-2019 are based on the medical premium increases as provided by Willis Towers Watson, a certified actuarial firm.													
10. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2017 credit is projected based on credits taken through June 2016 and increases in 2017-2019 by half of projected medical rate inflation.													
ASSUMPTIONS													
Carrier / Type	Plan Code	Coverage Type	Actual Feb 2017	% of Total Feb 2017	(a1) * (1)			(b) Annual Employer Share of Premium or Equivalent			(a) x (b)		
					2017	2018	2019	Actual 2017	Projected 2018	Projected 2019	2017	2018	2019
Non Union-Active													
Blue Cross													
HMO - Insured	H011	EE only	207	6.93%	220	236	264	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 1,068.361	\$ 1,229.978	\$ 1,479.034
HMO - Insured	H011	EE + 1	180	6.02%	192	204	230	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 1,857.996	\$ 2,139.066	\$ 2,572.202
HMO - Insured	H011	EE + 2	264	8.83%	281	300	337	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 4,087.608	\$ 4,705.964	\$ 5,658.867
HMO-Scrrips - Insured	H015	EE only	2	0.07%	2	2	3	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 10.322	\$ 11.884	\$ 14.290
HMO-Scrrips - Insured	H015	EE + 1	1	0.03%	1	1	1	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 10.322	\$ 11.884	\$ 14.290
HMO-Scrrips - Insured	H015	EE + 2	1	0.03%	1	1	1	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 15.483	\$ 17.826	\$ 21.435
Executive	E001	EE only	-	0.00%	-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ -	\$ -	\$ -
Executive	E001	EE + 1	-	0.00%	-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ -	\$ -	\$ -
Executive	E001	EE + 2	-	0.00%	-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ -	\$ -	\$ -
Health Care Plus - Self-Insured	H017	EE only	235	7.86%	250	267	300	\$ 6,632.64	\$ 7,163.25	\$ 7,664.68	\$ 1,659.314	\$ 1,910.328	\$ 2,297.147
Health Care Plus - Self-Insured	H017	EE + 1	133	4.45%	142	151	170	\$ 13,323.60	\$ 14,389.49	\$ 15,396.75	\$ 1,886.460	\$ 2,171.835	\$ 2,611.606
Health Care Plus - Self-Insured	H017	EE + 2	224	7.49%	238	254	286	\$ 19,950.48	\$ 21,546.52	\$ 23,054.77	\$ 4,757.465	\$ 5,477.155	\$ 6,586.215
Health Care Plus HSA Contribution		EE only	235		250	267	300	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 250.174	\$ 266.685	\$ 299.706
Health Care Plus HSA Contribution		EE + 1	133		142	151	170	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 283.176	\$ 301.864	\$ 339.241
Health Care Plus HSA Contribution		EE + 2	224		238	254	286	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 476.927	\$ 508.403	\$ 571.354
Out-of-Area - Self-Insured	H044	EE only	1	0.03%	1	1	1	\$ 5,738.76	\$ 6,197.86	\$ 6,631.71	\$ 6.109	\$ 7.034	\$ 8.458
Out-of-Area - Self-Insured	H044	EE + 1	4	0.13%	4	5	5	\$ 11,477.52	\$ 12,395.72	\$ 13,263.42	\$ 48.874	\$ 56.268	\$ 67.662
Out-of-Area - Self-Insured	H044	EE + 2	5	0.17%	5	6	6	\$ 17,216.40	\$ 18,593.71	\$ 19,895.27	\$ 91.640	\$ 105.503	\$ 126.866
Total Blue Cross			1,257	42.05%	1,338	1,426	1,603				\$ 16,510,232	\$ 18,921,677	\$ 22,668,372
Kaiser - Insured													
HMO	H018	EE only	438	14.65%	466	497	559	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 2,260.590	\$ 2,602.562	\$ 3,129.551
HMO	H018	EE + 1	305	10.20%	325	346	389	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 3,148.271	\$ 3,624.528	\$ 4,358.453
HMO	H018	EE + 2	568	19.00%	605	645	724	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 8,794.550	\$ 10,124.954	\$ 12,175.138
Total Kaiser			1,311	43.86%	1,396	1,488	1,672				\$ 14,203,411	\$ 16,352,045	\$ 19,663,141
Waives													
			221	7.39%	235	251	282	\$ 1,080.00	\$ 1,166.40	\$ 1,248.05	\$ 254.092	\$ 292.530	\$ 351.763

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Carrier / Type	Plan Code	Coverage Type	Actual Feb 2017	% of Total Feb 2017	Projected			Actual			Projected				
					2017	2017	2019	2017	2018	2019	2017	2018	2019		
Employees Not Covered			200	6.69%	213	227	255								
Total Active			2,989	100%	3,182	3,392	3,812						\$ 30,967,734	\$ 35,566,251	\$ 42,683,276
Non Union - Leave															
Blue Cross															
HMO - Insured	H011	EE only	3		3	3	3	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 14,544	\$ 15,708	\$ 16,807		
HMO - Insured	H011	EE + 1	6		6	6	6	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 58,177	\$ 62,831	\$ 67,229		
HMO - Insured	H011	EE + 2	7		7	7	7	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 101,810	\$ 109,954	\$ 117,651		
HMO-Scripps - Insured	H015	EE only	-		-	-	-	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ -	\$ -	\$ -		
HMO-Scripps - Insured	H015	EE + 1	-		-	-	-	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ -	\$ -	\$ -		
HMO-Scripps - Insured	H015	EE + 2	-		-	-	-	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ -	\$ -	\$ -		
Health Care Plus - Self-Insured	H017	EE only	1		1	1	1	\$ 6,632.64	\$ 7,163.25	\$ 7,664.68	\$ 6,633	\$ 7,163	\$ 7,665		
Health Care Plus - Self-Insured	H017	EE + 1	1		1	1	1	\$ 13,323.60	\$ 14,389.49	\$ 15,396.75	\$ 13,324	\$ 14,389	\$ 15,397		
Health Care Plus - Self-Insured	H017	EE + 2	1		1	1	1	\$ 19,950.48	\$ 21,546.52	\$ 23,054.77	\$ 19,950	\$ 21,547	\$ 23,055		
Health Care Plus HSA Contribution		EE only	1		1	1	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000	\$ 1,000	\$ 1,000		
Health Care Plus HSA Contribution		EE + 1	1		1	1	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000	\$ 2,000	\$ 2,000		
Health Care Plus HSA Contribution		EE + 2	1		1	1	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000	\$ 2,000	\$ 2,000		
Out-of-Area - Self-Insured	H044	EE only	-	1.29%	-	-	-	\$ 5,738.76	\$ 6,197.86	\$ 6,631.71	\$ -	\$ -	\$ -		
Out-of-Area - Self-Insured	H044	EE + 1	-		-	-	-	\$ 11,477.52	\$ 12,395.72	\$ 13,263.42	\$ -	\$ -	\$ -		
Out-of-Area - Self-Insured	H044	EE + 2	-		-	-	-	\$ 17,216.40	\$ 18,593.71	\$ 19,895.27	\$ -	\$ -	\$ -		
Total Blue Cross			19		19	19	19				\$ 219,437	\$ 236,592	\$ 252,804		
Kaiser - Insured															
HMO	H018	EE only	7	0.23%	7	8	9	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 36,128	\$ 41,593	\$ 50,016		
HMO	H018	EE + 1	3	0.10%	3	3	4	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 30,967	\$ 35,651	\$ 42,870		
HMO	H018	EE + 2	6	0.20%	6	7	8	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 92,900	\$ 106,954	\$ 128,611		
Total Kaiser			16	0.54%	17	18	20				\$ 159,995	\$ 184,198	\$ 221,496		
Employees on Leave Not Covered			13		15	17	22								
Total Leave			48		51	55	61				\$ 379,432	\$ 420,791	\$ 474,300		
Total Non Union			3,037		3,233	3,447	3,873				\$ 31,347,167	\$ 35,987,042	\$ 43,157,577		
Union-Active															
Blue Cross															
HMO - Insured	H011	EE only	410	8.11%	383	385	390	\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 1,933,078	\$ 2,101,885	\$ 2,278,372		
HMO - Insured	H011	EE + 1	343	6.79%	320	322	327	\$ 10,099.20	\$ 10,907.14	\$ 11,670.64	\$ 3,234,370	\$ 3,516,812	\$ 3,812,106		
HMO - Insured	H011	EE + 2	497	9.84%	484	467	473	\$ 15,148.80	\$ 16,360.70	\$ 17,505.95	\$ 7,029,805	\$ 7,643,683	\$ 8,285,495		
HMO-Part Time - Insured	H011	EE only	65	1.29%	61	61	62	\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 306,464	\$ 333,226	\$ 361,205		
HMO-Part Time - Insured	H011	EE + 1	1	0.02%	1	1	1	\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 4,715	\$ 5,127	\$ 5,557		
HMO-Part Time - Insured	H011	EE + 2	-	0.00%	-	-	-	\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ -	\$ -	\$ -		
Health Care Plus - Insured	H013	EE only	141	2.79%	132	133	134	\$ 6,783.36	\$ 7,326.03	\$ 7,838.85	\$ 893,044	\$ 971,029	\$ 1,052,562		
Health Care Plus - Insured	H013	EE + 1	92	1.82%	86	86	88	\$ 13,626.36	\$ 14,716.47	\$ 15,746.62	\$ 1,170,513	\$ 1,272,728	\$ 1,379,595		
Health Care Plus - Insured	H013	EE + 2	150	2.97%	140	141	143	\$ 20,403.96	\$ 22,036.28	\$ 23,578.82	\$ 2,857,685	\$ 3,107,233	\$ 3,368,136		
Health Care Plus HSA Contribution		EE only	141		132	133	134	\$ 500.00	\$ 500.00	\$ 500.00	\$ 65,826	\$ 66,273	\$ 67,138		
Health Care Plus HSA Contribution		EE + 1	92		86	86	88	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 85,901	\$ 86,483	\$ 87,612		
Health Care Plus HSA Contribution		EE + 2	150		140	141	143	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 140,055	\$ 141,005	\$ 142,846		
Out-of-Area - Insured	H014	EE only	5	0.10%	5	5	5	\$ 5,738.76	\$ 6,197.86	\$ 6,631.71	\$ 26,791	\$ 29,131	\$ 31,577		
Out-of-Area - Insured	H014	EE + 1	15	0.30%	14	14	14	\$ 11,477.52	\$ 12,395.72	\$ 13,263.42	\$ 160,749	\$ 174,786	\$ 189,462		
Out-of-Area - Insured	H014	EE + 2	13	0.26%	12	12	12	\$ 17,216.40	\$ 18,593.71	\$ 19,895.27	\$ 208,975	\$ 227,224	\$ 246,303		
Total Blue Cross			1,732	34.28%	1,617	1,628	1,649				\$ 18,117,971	\$ 19,676,624	\$ 21,307,966		
Kaiser - Insured															
HMO	013M	EE only	915	18.11%	854	860	871	\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 4,314,065	\$ 4,690,792	\$ 5,084,660		
HMO	013M	EE + 1	522	10.33%	487	491	497	\$ 10,099.20	\$ 10,907.14	\$ 11,670.64	\$ 4,922,278	\$ 5,352,116	\$ 5,801,514		
HMO	013M	EE + 2	1,063	21.04%	993	999	1,012	\$ 15,148.80	\$ 16,360.70	\$ 17,505.95	\$ 15,035,578	\$ 16,348,562	\$ 17,721,291		
HMO-Part Time	013M	EE only	164	3.25%	153	154	156	\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 773,231	\$ 840,754	\$ 911,349		
HMO-Part Time	013M	EE + 1	2	0.04%	2	2	2	\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 9,430	\$ 10,253	\$ 11,114		
HMO-Part Time	013M	EE + 2	1	0.02%	1	1	1	\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 4,715	\$ 5,127	\$ 5,557		

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Carrier / Type	Plan Code	Coverage Type	Actual Feb 2017	% of Total Feb 2017	Projected		Actual		Projected		Projected		
					2017	2018	2017	2018	2018	2019	2017	2018	2019
Total Kaiser			2,667	52.78%	2,490	2,507					\$ 25,059,297	\$ 27,247,604	\$ 29,535,485
Waives													
Union-Part Time			174	3.44%	162	164		\$ 1,200.00	\$ 1,296.00	\$ 1,386.72	\$ 194,957	\$ 211,982	\$ 229,781
Union-Full Time			415	8.21%	387	390		\$ 600.00	\$ 648.00	\$ 693.36	\$ 232,492	\$ 252,794	\$ 274,021
Total Waives			589	11.66%	550	554					\$ 427,449	\$ 464,776	\$ 503,802
Employees Not Covered			65	1.29%	61	61					\$ -	\$ -	\$ -
Total Union			5,053	100.00%	4,718	4,750	4,812				\$ 43,604,717	\$ 47,389,004	\$ 51,347,253
Union - Leaves													
Blue Cross													
HMO - Insured	H011	EE only	59		59	59		\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 297,926	\$ 321,761	\$ 344,284
HMO - Insured	H011	EE + 1	72		72	72		\$ 10,099.20	\$ 10,907.14	\$ 11,670.64	\$ 727,142	\$ 785,314	\$ 840,286
HMO - Insured	H011	EE + 2	63		63	63		\$ 15,148.80	\$ 16,360.70	\$ 17,505.95	\$ 954,374	\$ 1,030,724	\$ 1,102,875
HMO-Part Time - Insured	H011	EE only	4		4	4		\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 20,198	\$ 21,814	\$ 23,341
HMO-Part Time - Insured	H011	EE + 1	-		-	-		\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ -	\$ -	\$ -
HMO-Part Time - Insured	H011	EE + 2	-		-	-		\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ -	\$ -	\$ -
Health Care Plus - Insured	H013	EE only	10		10	10		\$ 6,783.36	\$ 7,326.03	\$ 7,838.85	\$ 67,834	\$ 73,260	\$ 78,389
Health Care Plus - Insured	H013	EE + 1	16		16	16		\$ 13,626.36	\$ 14,716.47	\$ 15,746.62	\$ 218,022	\$ 235,464	\$ 251,946
Health Care Plus - Insured	H013	EE + 2	12		12	12		\$ 20,403.96	\$ 22,036.28	\$ 23,578.82	\$ 244,848	\$ 264,435	\$ 282,946
Health Care Plus HSA Contribution		EE only	10		10	10		\$ 500.00	\$ 500.00	\$ 500.00	\$ 5,000	\$ 5,000	\$ 5,000
Health Care Plus HSA Contribution		EE + 1	16		16	16		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 16,000	\$ 16,000	\$ 16,000
Health Care Plus HSA Contribution		EE + 2	12		12	12		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 12,000	\$ 12,000	\$ 12,000
Out-of-Area - Insured	H014	EE only	-		-	-		\$ 5,738.76	\$ 6,197.86	\$ 6,631.71	\$ -	\$ -	\$ -
Out-of-Area - Insured	H014	EE + 1	1		1	1		\$ 11,477.52	\$ 12,395.72	\$ 13,263.42	\$ 11,478	\$ 12,396	\$ 13,263
Out-of-Area - Insured	H014	EE + 2	1		1	1		\$ 17,216.40	\$ 18,593.71	\$ 19,895.27	\$ 17,216	\$ 18,594	\$ 19,895
Total Blue Cross			238		238	238					\$ 2,592,038	\$ 2,796,761	\$ 2,990,225
Kaiser - Insured													
HMO	013M	EE only	40		37	38		\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 188,593	\$ 205,062	\$ 222,280
HMO	013M	EE + 1	48		45	46		\$ 10,099.20	\$ 10,907.14	\$ 11,670.64	\$ 452,623	\$ 492,149	\$ 533,473
HMO	013M	EE + 2	54		50	51		\$ 15,148.80	\$ 16,360.70	\$ 17,505.95	\$ 763,802	\$ 830,501	\$ 900,235
HMO-Part Time	013M	EE only	2		2	2		\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ 9,430	\$ 10,253	\$ 11,114
HMO-Part Time	013M	EE + 1	-		-	-		\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ -	\$ -	\$ -
HMO-Part Time	013M	EE + 2	-		-	-		\$ 5,049.60	\$ 5,453.57	\$ 5,835.32	\$ -	\$ -	\$ -
Total Kaiser			144		134	137					\$ 1,414,448	\$ 1,537,964	\$ 1,667,102
Employees on Leave Not Covered			48		58	60							
Total Leave			430		430	433					\$ 4,006,486	\$ 4,334,726	\$ 4,657,326
Total Union			5,483		5,148	5,183	5,251				\$ 47,611,203	\$ 51,723,730	\$ 56,004,579
Retiree Shift											\$ (2,915,895)	\$ (3,032,531)	\$ (3,138,670)
Grand Total			8,520		8,382	8,630	9,124				\$ 76,042,475	\$ 84,678,241	\$ 96,023,486

Southern California Gas Company											
Projected Medical Cost Savings from the Fueling Our Future Initiative (Summary)											
For Years 2017-2019											
ASSUMPTIONS											
		2017	2018	2019							
1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.		7,900	8,142	8,624							
2. Projected adjusted non-represented headcount is as follows:		3,182	3,392	3,812							
3. Projected adjusted non-represented headcount is as follows:		4,718	4,750	4,812							
4. Projected adjusted non-represented headcount on leave is as follows:		51	55	61							
5. Projected adjusted non-represented headcount on leave is as follows:		430	433	439							
6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.		Actual		8.00%	7.00%						
7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.											
8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.											
9. Increase in medical premium "Annual Employer Only Rates" (b) for 2017-2019 are based on the medical premium increases as provided by Willis Towers Watson, a certified actuarial firm.											
10. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2017 credit is projected based on credits taken through June 2016 and increases in 2017-2019 by half of projected medical rate inflation.											
Carrier / Type		Actual Feb 2017		(a1) % of Total Feb 2017		Projected 2018		Projected 2019		Total ER Premium or Equivalent	
		2017	2018	2017	2018	2017	2018	2017	2018	2019	2019
Non Union											
Blue Cross		1,257	1,426	1,338	1,426	1,603	1,603	\$ 17,244,000	\$ 19,766,446	\$ 23,684,197	
Kaiser		1,311	1,488	1,396	1,488	1,672	1,672	14,203,411	16,352,045	19,663,141	
Waives		221	235	235	251	282	282	254,092	292,530	351,763	
Employees Not Covered		200	213	213	227	255	255	-	-	-	
Total Non Union-Active		2,989	3,392	3,182	3,392	3,812	3,812	\$ 31,701,502	\$ 36,411,020	\$ 43,699,101	
Blue Cross (Leaves)		19	19	19	19	19	19	\$ 222,966	\$ 240,403	\$ 256,882	
Kaiser (Leaves)		16	17	17	18	20	20	159,995	184,198	221,496	
Leaves Not Covered		13	15	15	17	22	22	-	-	-	
Total Non Union-Leaves		48	51	51	55	61	61	\$ 382,961	\$ 424,602	\$ 478,378	
Total Non Union		3,037	3,447	3,233	3,447	3,873	3,873	\$ 32,084,463	\$ 36,835,622	\$ 44,177,479	
Union											
Blue Cross		1,732	1,628	1,617	1,628	1,649	1,649	\$ 18,433,899	\$ 20,020,141	\$ 21,680,327	
Kaiser		2,667	2,507	2,490	2,507	2,540	2,540	25,059,297	27,247,604	29,535,485	
Waives		589	554	550	554	561	561	427,449	464,776	503,802	
Employees Not Covered		65	61	61	61	62	62	-	-	-	
Total Union-Active		5,053	4,750	4,718	4,750	4,812	4,812	\$ 43,920,645	\$ 47,732,521	\$ 51,719,613	
Blue Cross (Leaves)		238	238	238	238	238	238	\$ 2,626,151	\$ 2,833,603	\$ 3,029,646	

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Carrier / Type	Actual		% of Total		Projected			Projected		
	Feb 2017	Feb 2017	Feb 2017	Feb 2017	2017	2018	2019	2017	2018	2019
Kaiser (Leaves)	144	2.85%	134	135	137			1,414,448	1,537,964	1,667,102
Leaves Not Covered	48		58	60	64			-	-	-
Total Union-Leaves	430	2.85%	430	433	439			\$ 4,040,599	\$ 4,371,568	\$ 4,696,747
Total Union	5,483	102.85%	5,148	5,183	5,251			\$ 47,961,244	\$ 52,104,088	\$ 56,416,360
Summary										
Total Covered Participants	7,445	87.38%	7,323	7,537	7,965			\$ 79,364,166	\$ 88,182,404	\$ 99,738,274
Waives	810	9.51%	785	804	843			\$ 681,541	\$ 757,306	\$ 855,565
Employees Not Covered	265	3.11%	274	288	317			-	-	-
Retiree Shift								(2,915,895)	(3,032,531)	(3,138,670)
Grand Total	8,520	100.00%	8,382	8,630	9,124			\$ 77,129,812	\$ 85,907,179	\$ 97,455,169
FOF Savings								\$ (1,087,337)	\$ (1,228,938)	\$ (1,431,683)

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Carrier / Type	Actual		% of Total		Projected			Projected		
	Feb 2017	Feb 2017	Feb 2017	Feb 2017	2017	2018	2019	2017	2018	2019
Kaiser (Leaves)	144	2.85%	134	135	137			1,414,448	1,537,964	1,667,102
Leaves Not Covered	48		58	60	64			-	-	-
Total Union-Leaves	430	2.85%	430	433	439			\$ 4,040,599	\$ 4,371,568	\$ 4,696,747
Total Union	5,483	102.85%	5,148	5,183	5,251			\$ 47,961,244	\$ 52,104,088	\$ 56,416,360
Summary										
Total Covered Participants	7,445	87.38%	7,323	7,537	7,965			\$ 79,364,166	\$ 88,182,404	\$ 99,738,274
Waives	810	9.51%	785	804	843			\$ 681,541	\$ 757,306	\$ 855,565
Employees Not Covered	265	3.11%	274	288	317			-	-	-
Retiree Shift								(2,915,895)	(3,032,531)	(3,138,670)
Grand Total	8,520	100.00%	8,382	8,630	9,124			\$ 77,129,812	\$ 85,907,179	\$ 97,455,169
FOF Savings								\$ (1,087,337)	\$ (1,228,938)	\$ (1,431,683)

Beginning of Workpaper
2PB000.001 - HEALTH BENEFITS - DENTAL

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Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

Activity Description:

SCG offers two dental plans to its employees and their eligible dependents: Delta Dental Plan and Safeguard Dental Plan.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated dental insured premiums and self-insured premium equivalents, and headcount, which cannot be projected using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		3,972	3,679	4,042	4,719	2,587	0	0	0	
NSE		0	0	0	0	0	4,180	4,517	5,052	
Total		3,972	3,679	4,042	4,719	2,587	4,180	4,517	5,052	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

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	4,180	4,517	5,052	4,180	4,517	5,052
Total		0	0	0	4,180	4,517	5,052	4,180	4,517	5,052
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	4,337	4,337	0.0	1-Sided Adj	JECHERRY20161203172022277
Explanation: 2017 Dental Projection								
2017	FOF-Ongoing	0	0	-157	-157	0.0	1-Sided Adj	JECHERRY20170309174950670
Explanation: FOF Cost Savings								
2017 Total		0	0	4,180	4,180	0.0		
2018	Other	0	0	4,691	4,691	0.0	1-Sided Adj	JECHERRY20161203172033747
Explanation: 2018 Dental Projection								
2018	FOF-Ongoing	0	0	-174	-174	0.0	1-Sided Adj	JECHERRY20170309175014683
Explanation: FOF Cost Savings								
2018 Total		0	0	4,517	4,517	0.0		
2019	Other	0	0	5,255	5,255	0.0	1-Sided Adj	JECHERRY20161203172105013
Explanation: 2019 Dental Projection								
2019	FOF-Ongoing	0	0	-203	-203	0.0	1-Sided Adj	JECHERRY20170309175032577
Explanation: FOF Cost Savings								
2019 Total		0	0	5,052	5,052	0.0		

Note: Totals may include rounding differences.

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Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,860	3,633	4,060	4,707	2,587
NSE	0	0	0	0	0
Total	3,860	3,633	4,060	4,707	2,587
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	-5	0	0
NSE	0	0	0	0	0
Total	0	0	-5	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,860	3,633	4,055	4,707	2,587
NSE	0	0	0	0	0
Total	3,860	3,633	4,055	4,707	2,587
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	112	45	-13	12	0
NSE	0	0	0	0	0
Total	112	45	-13	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	3,972	3,679	4,042	4,719	2,587
NSE	0	0	0	0	0
Total	3,972	3,679	4,042	4,719	2,587
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 2PB000.001 - HEALTH BENEFITS - DENTAL

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	-5	0	0
NSE	0	0	0	0	0
Total	0	0	-5	0	0
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 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014	Other	0	-5	0	0.0	1-Sided Adj	JECHERRY20161116140314200
2014 Total		0	-5	0	0.0		
2015 Total		0	0	0	0.0		
2016 Total		0	0	0	0.0		

Explanation: Transfer dental costs to correct workgroup

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.001

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SoCalGas		Projected Dental Cost For Years 2017-2019		Projected 2017 2018 2019		Actual 2017 2018 2019		(a) x (b) Projected 2018 2019							
ASSUMPTIONS															
1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input. 2. Projected non-represented headcount is as follows: 3,182 3,392 3,812 8,142 8,624 3. Projected represented headcount is as follows: 4,718 4,750 4,812 3,992 3,812 4. Projected adjusted non-represented headcount on leave is as follows: 51 55 61 433 439 5. Projected adjusted represented headcount on leave is as follows: 430 433 439 6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount. 7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017. 8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm. 9. Increases in "Annual Employer Share of Premium or Equivalent" (b) for 2017 to 2019 are based on projected dental inflation provided by Willis Towers Watson as follows: 4.00% 4.00% 4.00%															
Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Feb 2017	(a1)	Projected 2017	Projected 2018	Projected 2019	(a1) * (1)	Actual 2017	Projected 2018	Projected 2019	Total ER Premium or Equivalent 2017	Projected 2018	Projected 2019
Non Union-Active															
Delta - Self-Insured															
Delta Dental	D001	EE only	776	25.96%	826	881	990	990	990	\$ 416.76	\$ 433.43	\$ 450.77	\$ 344,288	\$ 381,690	\$ 446,109
Delta Dental	D001	EE + 1	642	21.48%	683	729	819	819	819	\$ 763.80	\$ 794.35	\$ 826.13	\$ 522,022	\$ 578,733	\$ 676,407
Delta Dental	D001	EE + 2	1,054	35.26%	1,122	1,196	1,344	1,344	1,344	\$ 1,234.92	\$ 1,284.32	\$ 1,335.69	\$ 1,385,650	\$ 1,536,182	\$ 1,795,449
Total Delta			2,472	82.70%	2,632	2,805	3,153	3,153	3,153				\$ 2,251,961	\$ 2,496,605	\$ 2,917,966
Met Life Dental (Safeguard) - Insured															
Met Life Dental	D010	EE only	78	2.61%	83	89	99	99	99	\$ 150.72	\$ 156.75	\$ 163.02	\$ 12,515	\$ 13,875	\$ 16,217
Met Life Dental	D010	EE + 1	53	1.77%	56	60	68	68	68	\$ 286.44	\$ 297.90	\$ 309.81	\$ 16,162	\$ 17,917	\$ 20,941
Met Life Dental	D010	EE + 2	73	2.44%	78	83	93	93	93	\$ 399.24	\$ 415.21	\$ 431.82	\$ 31,026	\$ 34,397	\$ 40,202
Total Met Life			204	6.83%	217	232	260	260	260				\$ 59,703	\$ 66,189	\$ 77,360
Waived Coverage															
			221	7.39%	235	251	282	282	282	\$ 72.00	\$ 72.00	\$ 72.00	\$ 16,939	\$ 18,057	\$ 20,293
Employees Not Covered															
			92	3.08%	98	104	117	117	117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Active			2,989	100.00%	3,182	3,392	3,812	3,812	3,812				\$ 2,328,603	\$ 2,580,851	\$ 3,015,619
Non Union-Leave															
Delta - Self Insured															
Delta Dental	D001	EE only	12		12	12	12	12	12	\$ 416.76	\$ 433.43	\$ 450.77	\$ 5,001	\$ 5,201	\$ 5,409
Delta Dental	D001	EE + 1	10		10	10	10	10	10	\$ 763.80	\$ 794.35	\$ 826.13	\$ 7,638	\$ 7,944	\$ 8,261
Delta Dental	D001	EE + 2	16		16	16	16	16	16	\$ 1,234.92	\$ 1,284.32	\$ 1,335.69	\$ 19,759	\$ 20,549	\$ 21,371
Total Delta			38		38	38	38	38	38				\$ 32,398	\$ 33,694	\$ 35,042
Met Life Dental (Safeguard) - Insured															
Met Life Dental	D010	EE only	1		1	1	1	1	1	\$ 150.72	\$ 156.75	\$ 163.02	\$ 160	\$ 178	\$ 208
Met Life Dental	D010	EE + 1	-		-	-	-	-	-	\$ 286.44	\$ 297.90	\$ 309.81	\$ -	\$ -	\$ -
Met Life Dental	D010	EE + 2	1		1	1	1	1	1	\$ 399.24	\$ 415.21	\$ 431.82	\$ 425	\$ 471	\$ 551
Total Met Life			2		2	2	2	2	2				\$ 585	\$ 649	\$ 759
Employees on Leave Not Covered															
			11		11	14	21	21	21						
Total Leave			51		51	55	61	61	61				\$ 32,983	\$ 34,343	\$ 35,800
Total Non Union			3,040		3,233	3,447	3,873	3,873	3,873				\$ 2,361,587	\$ 2,615,194	\$ 3,051,419

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Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Feb 2017	Projected		Actual		Projected	
					2017	2018	2017	2018	2018	2019
Union										
Delta - Insured										
Delta Dental	D005	EE only	1,185	23.45%	1,106	1,114	1,128			
Delta Dental	D005	EE + 1	893	17.67%	834	839	850	\$ 240.24	\$ 231.00	\$ 240.24
Delta Dental	D005	EE + 2	1,463	28.95%	1,366	1,375	1,393	\$ 404.16	\$ 420.33	\$ 437.14
Total Delta			3,541	70.08%	3,306	3,329	3,372	\$ 540.12	\$ 561.72	\$ 584.19
Met Life Dental (Safeguard) - Insured										
Met Life Dental	D011	EE only	280	5.54%	261	263	267	\$ 222.12	\$ 231.00	\$ 240.24
Met Life Dental	D011	EE + 1	153	3.03%	143	144	146	\$ 404.16	\$ 420.33	\$ 437.14
Met Life Dental	D011	EE + 2	302	5.98%	282	284	288	\$ 540.12	\$ 561.72	\$ 584.19
Met Life Dental-Part Time	D011	EE only	208	4.12%	194	196	198	\$ 222.12	\$ 231.00	\$ 240.24
Met Life Dental-Part Time	D011	EE + 1	20	0.40%	19	19	19	\$ 404.16	\$ 420.33	\$ 437.14
Met Life Dental-Part Time	D011	EE + 2	21	0.42%	20	20	20	\$ 540.12	\$ 561.72	\$ 584.19
Total Met Life			984	19.47%	919	925	937	\$ 222.12	\$ 231.00	\$ 240.24
Waives with credit										
Full Time			309	6.12%	289	290	294	\$ 72.00	\$ 72.00	\$ 72.00
Part Time			174	3.44%	162	164	166	\$ -	\$ -	\$ -
Employees Not Covered										
			45	0.89%	42	42	43	\$ -	\$ -	\$ -
Total Active			5,053	96.56%	4,556	4,586	4,646			\$ 1,661,080
										\$ 1,738,404
										\$ 1,830,691
Delta - Insured										
Delta Dental	D005	EE only	85		85	85	85	\$ 222.12	\$ 231.00	\$ 240.24
Delta Dental	D005	EE + 1	128		128	128	128	\$ 404.16	\$ 420.33	\$ 437.14
Delta Dental	D005	EE + 2	114		114	114	114	\$ 540.12	\$ 561.72	\$ 584.19
Total Delta			327		327	327				\$ 132,186
Met Life Dental (Safeguard) - Insured										
Met Life Dental	D011	EE only	22		22	22	22	\$ 222.12	\$ 231.00	\$ 240.24
Met Life Dental	D011	EE + 1	17		17	17	17	\$ 404.16	\$ 420.33	\$ 437.14
Met Life Dental	D011	EE + 2	22		22	22	22	\$ 540.12	\$ 561.72	\$ 584.19
Met Life Dental-Part Time	D011	EE only	4		4	4	4	\$ 222.12	\$ 231.00	\$ 240.24
Met Life Dental-Part Time	D011	EE + 1	1		1	1	1	\$ 404.16	\$ 420.33	\$ 437.14
Met Life Dental-Part Time	D011	EE + 2	2		2	2	2	\$ 540.12	\$ 561.72	\$ 584.19
Total Met Life Dental			68		68	68				\$ 25,195
Employees on Leave Not Covered										
			35		35	38	44			
Total Leave			430		430	433	439			\$ 157,381
Total Union			5,483		4,986	5,020	5,085			\$ 1,818,462
Grand Total			8,524		8,219	8,466	8,959			\$ 4,180,048
										\$ 4,517,275
										\$ 5,052,334

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ASSUMPTIONS																		
<p>1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.</p> <p>2. Projected non-represented headcount is as follows:</p> <p>3. Projected represented headcount is as follows:</p> <p>4. Projected adjusted non-represented headcount on leave is as follows:</p> <p>5. Projected adjusted represented headcount on leave is as follows:</p> <p>6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.</p> <p>7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.</p> <p>8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.</p> <p>9. Increases in "Annual Employer Share of Premium or Equivalent" (b) for 2017 to 2019 are based on projected dental inflation provided by Willis Towers Watson as follows:</p>																		
Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	(a1) % of Total Feb 2017	(a) Participants			(b) Annual Employer Share of Premium or Equivalent			(a) x (b)							
					2017	2018	2019	Pre-FOF 2017	2018	2019	2017	2018	2019					
Non Union-Active																		
Delta - Insured																		
Delta Dental	D001	EE only	776	25.96%	826	881	990	\$ 444.87	\$ 462.66	\$ 481.17	\$ 367,509	\$ 407,434	\$ 476,198					
Delta Dental	D001	EE + 1	642	21.48%	683	729	819	\$ 815.15	\$ 847.76	\$ 881.67	\$ 557,119	\$ 617,643	\$ 721,884					
Delta Dental	D001	EE + 2	1,054	35.26%	1,122	1,196	1,344	\$ 1,318.13	\$ 1,370.85	\$ 1,425.69	\$ 1,479,014	\$ 1,639,688	\$ 1,916,424					
Total Delta			2,472	82.70%	2,632	2,805	3,153				\$ 2,403,642	\$ 2,684,765	\$ 3,114,507					
Met Life Dental (Safeguard) - Insured																		
Met Life Dental	D010	EE only	78	2.61%	83	89	99	\$ 150.72	\$ 156.75	\$ 163.02	\$ 12,515	\$ 13,875	\$ 16,217					
Met Life Dental	D010	EE + 1	53	1.77%	56	60	68	\$ 286.44	\$ 297.90	\$ 309.81	\$ 16,162	\$ 17,917	\$ 20,941					
Met Life Dental	D010	EE + 2	73	2.44%	78	83	93	\$ 399.24	\$ 415.21	\$ 431.82	\$ 31,026	\$ 34,397	\$ 40,202					
Total Safeguard			204	6.83%	217	232	260				\$ 59,703	\$ 66,189	\$ 77,360					
Waived Coverage			221	7.39%	235	251	282	\$ 72.00	\$ 72.00	\$ 72.00	\$ 16,939	\$ 18,057	\$ 20,293					
Employees Not Covered			92	3.08%	98	104	117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Active			2,989	100.00%	3,182	3,392	3,812				\$ 2,480,285	\$ 2,749,011	\$ 3,212,160					
Non Union-Leave																		
Delta - Insured																		
Delta Dental	D001	EE only	12	12	12	12	12	\$ 444.87	\$ 462.66	\$ 481.17	\$ 5,338	\$ 5,552	\$ 5,774					
Delta Dental	D001	EE + 1	10	10	10	10	10	\$ 815.15	\$ 847.76	\$ 881.67	\$ 8,152	\$ 8,478	\$ 8,817					
Delta Dental	D001	EE + 2	16	16	16	16	16	\$ 1,318.13	\$ 1,370.85	\$ 1,425.69	\$ 21,090	\$ 21,934	\$ 22,811					
Total Delta			38	38	38	38	38				\$ 34,580	\$ 35,963	\$ 37,402					
Met Life Dental (Safeguard) - Insured																		
Met Life Dental	D010	EE only	1	1	1	1	1	\$ 150.72	\$ 156.75	\$ 163.02	\$ 160	\$ 178	\$ 208					
Met Life Dental	D010	EE + 1	-	-	-	-	-	\$ 286.44	\$ 297.90	\$ 309.81	\$ -	\$ -	\$ -					
Met Life Dental	D010	EE + 2	1	1	1	1	1	\$ 399.24	\$ 415.21	\$ 431.82	\$ 425	\$ 471	\$ 551					
Total Met Life Dental			2	2	2	2	2				\$ 585	\$ 649	\$ 759					
Employees on Leave Not Covered			11	11	14	21												
Total Leave			51	51	55	61					\$ 35,165	\$ 36,612	\$ 38,160					
Total Non Union			3,040	3,233	3,447	3,873					\$ 2,515,451	\$ 2,765,624	\$ 3,250,320					

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Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Feb 2017	Projected		Pre-FOF		Projected				
					2017	2018	2017	2018	2017	2018			
Union													
Delta - Insured													
Delta Dental	D005	EE only	1,185	23.45%	1,106	1,114	1,128	\$ 222.68	\$ 231.58	\$ 240.85	\$ 246.376	\$ 257,969	\$ 271,790
Delta Dental	D005	EE + 1	893	17.67%	834	839	850	\$ 405.17	\$ 421.38	\$ 438.23	\$ 337,830	\$ 363,726	\$ 372,677
Delta Dental	D005	EE + 2	1,463	28.95%	1,366	1,375	1,393	\$ 541.47	\$ 563.13	\$ 585.65	\$ 739,652	\$ 774,456	\$ 815,947
Total Delta			3,541	70.08%	3,306	3,329	3,372				\$ 1,323,858	\$ 1,386,151	\$ 1,460,414
Met Life Dental (Safeguard) - Insured													
Met Life Dental	D011	EE only	280	5.54%	261	263	267	\$ 222.12	\$ 231.00	\$ 240.24	\$ 58,070	\$ 60,803	\$ 64,060
Met Life Dental	D011	EE + 1	153	3.03%	143	144	146	\$ 404.16	\$ 420.33	\$ 437.14	\$ 57,737	\$ 60,454	\$ 63,692
Met Life Dental	D011	EE + 2	302	5.98%	282	284	288	\$ 540.12	\$ 561.72	\$ 584.19	\$ 152,302	\$ 159,468	\$ 168,012
Met Life Dental-Part Time	D011	EE only	208	4.12%	194	196	198	\$ 222.12	\$ 231.00	\$ 240.24	\$ 43,138	\$ 45,168	\$ 47,588
Met Life Dental-Part Time	D011	EE + 1	20	0.40%	19	19	19	\$ 222.12	\$ 231.00	\$ 240.24	\$ 4,148	\$ 4,343	\$ 4,576
Met Life Dental-Part Time	D011	EE + 2	21	0.42%	20	20	20	\$ 222.12	\$ 231.00	\$ 240.24	\$ 4,355	\$ 4,560	\$ 4,805
Total Met Life			984	19.47%	919	925	937				\$ 319,750	\$ 334,796	\$ 352,733
Waives with credit													
Full Time			309	6.12%	289	290	294	\$ 72.00	\$ 72.00	\$ 72.00	\$ 20,773	\$ 20,914	\$ 21,187
Part Time			174	3.44%	162	164	166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employees Not Covered													
Total Active			5,053	100.00%	4,718	4,750	4,812				\$ 1,664,382	\$ 1,741,861	\$ 1,834,333
Delta - Insured													
Delta Dental	D005	EE only	85		85	85	85	\$ 222.68	\$ 231.58	\$ 240.85	\$ 18,927	\$ 19,684	\$ 20,472
Delta Dental	D005	EE + 1	128		128	128	128	\$ 405.17	\$ 421.38	\$ 438.23	\$ 51,862	\$ 53,936	\$ 56,094
Delta Dental	D005	EE + 2	114		114	114	114	\$ 541.47	\$ 563.13	\$ 585.65	\$ 61,728	\$ 64,197	\$ 66,765
Total Delta			327		327	327					\$ 132,517	\$ 137,817	\$ 143,330
Met Life Dental (Safeguard) - Insured													
Met Life Dental	D011	EE only	22		22	22	22	\$ 222.12	\$ 231.00	\$ 240.24	\$ 4,887	\$ 5,082	\$ 5,285
Met Life Dental	D011	EE + 1	17		17	17	17	\$ 404.16	\$ 420.33	\$ 437.14	\$ 6,871	\$ 7,146	\$ 7,431
Met Life Dental	D011	EE + 2	22		22	22	22	\$ 540.12	\$ 561.72	\$ 584.19	\$ 11,883	\$ 12,358	\$ 12,852
Met Life Dental-Part Time	D011	EE only	4		4	4	4	\$ 222.12	\$ 231.00	\$ 240.24	\$ 888	\$ 924	\$ 961
Met Life Dental-Part Time	D011	EE + 1	1		1	1	1	\$ 222.12	\$ 231.00	\$ 240.24	\$ 222	\$ 231	\$ 240
Met Life Dental-Part Time	D011	EE + 2	2		2	2	2	\$ 222.12	\$ 231.00	\$ 240.24	\$ 444	\$ 462	\$ 480
Total Met Life Dental			68		68	68					\$ 25,195	\$ 26,203	\$ 27,251
Employees on Leave Not Covered													
Total Leave			430		430	433	439				\$ 157,712	\$ 164,020	\$ 170,581
Total Union			5,483		5,148	5,183	5,251				\$ 1,822,093	\$ 1,905,881	\$ 2,004,914
Grand Total			8,524		8,382	8,630	9,124				\$ 4,337,544	\$ 4,691,504	\$ 5,255,234
FOF Savings											\$ (157,496)	\$ (174,230)	\$ (202,900)

Beginning of Workpaper
2PB000.002 - HEALTH BENEFITS - VISION

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Activity Description:

SCG offers employees vision coverage under the Vision Service Plan (VSP), and for represented employees only, the Safeguard Premier Vision Plan. Employees enrolled in VSP may select any provider, but out-of-pocket costs are lower if the employee selects a provider within VSP's network.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated vision insured premiums and self-insured premium equivalents, and changes in employee headcount, which cannot be projected using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		476	504	521	562	575	0	0	0	
NSE		0	0	0	0	0	534	572	629	
Total		476	504	521	562	575	534	572	629	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

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	534	572	629	534	572	629
Total		0	0	0	534	572	629	534	572	629
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	551	551	0.0	1-Sided Adj	JECHERRY20161204120005420	
Explanation:		2017 Vision Projection							
2017	FOF-Ongoing	0	0	-17	-17	0.0	1-Sided Adj	JECHERRY20170309175554373	
Explanation:		FOF Cost Savings							
2017 Total		0	0	534	534	0.0			
2018	Other	0	0	590	590	0.0	1-Sided Adj	JECHERRY20161204120022963	
Explanation:		2018 Vision Projection							
2018	FOF-Ongoing	0	0	-18	-18	0.0	1-Sided Adj	JECHERRY20170309175622233	
Explanation:		FOF Cost Savings							
2018 Total		0	0	572	572	0.0			
2019	Other	0	0	649	649	0.0	1-Sided Adj	JECHERRY20161204120039243	
Explanation:		2019 Vision Projection							
2019	FOF-Ongoing	0	0	-20	-20	0.0	1-Sided Adj	JECHERRY20170309175643590	
Explanation:		FOF Cost Savings							
2019 Total		0	0	629	629	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	462	498	523	561	575
NSE	0	0	0	0	0
Total	462	498	523	561	575
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	462	498	523	561	575
NSE	0	0	0	0	0
Total	462	498	523	561	575
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	13	6	-2	1	0
NSE	0	0	0	0	0
Total	13	6	-2	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	476	504	521	562	575
NSE	0	0	0	0	0
Total	476	504	521	562	575
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 2PB000.002 - HEALTH BENEFITS - VISION

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
Total	0	0	0	0	0
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.

Supplemental Workpapers for Workpaper 2PB000.002

Southern California Gas Company
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Non-Shared Service Workpapers

ASSUMPTIONS																																																																			
1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.																																																																			
2. Projected non-represented headcount is as follows:																																																																			
3. Projected non-represented headcount is as follows:																																																																			
4. Projected adjusted non-represented headcount on leave is as follows:																																																																			
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8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.																																																																			
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<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="2" style="text-align: center;">Projected</th> <th colspan="2" style="text-align: center;">4.00%</th> <th colspan="2" style="text-align: center;">4.00%</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">2017</th> <th style="text-align: center;">2018</th> <th style="text-align: center;">2019</th> <th style="text-align: center;">2019</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td colspan="2"></td> <td style="text-align: center;">7,900</td> <td style="text-align: center;">8,142</td> <td style="text-align: center;">8,624</td> <td colspan="2"></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">3,182</td> <td style="text-align: center;">3,392</td> <td style="text-align: center;">3,812</td> <td colspan="2"></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">4,718</td> <td style="text-align: center;">4,750</td> <td style="text-align: center;">4,812</td> <td colspan="2"></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">51</td> <td style="text-align: center;">55</td> <td style="text-align: center;">61</td> <td colspan="2"></td> <td></td> </tr> <tr> <td colspan="2"></td> <td style="text-align: center;">430</td> <td style="text-align: center;">433</td> <td style="text-align: center;">439</td> <td colspan="2"></td> <td></td> </tr> </tbody> </table>														Projected		4.00%		4.00%				2017	2018	2019	2019					7,900	8,142	8,624						3,182	3,392	3,812						4,718	4,750	4,812						51	55	61						430	433	439			
		Projected		4.00%		4.00%																																																													
		2017	2018	2019	2019																																																														
		7,900	8,142	8,624																																																															
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Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	(a1) % of Total	(a1) * (1)	2017	2018	2019	Actual 2017	Projected 2018	Projected 2019	2017	2018	2019																																																					
(a) Participants																																																																			
(b) Annual Employer Share of Premium or Equivalent																																																																			
(a) x (b) Total ER Premium or Equivalent																																																																			
Non Union-Active																																																																			
VSP - Self-Insured																																																																			
VSP	001V	EE only	985	32.95%	1,049	1,118	1,256	1,256	\$ 74.88	\$ 77.88	\$ 80.99	\$ 78,519	\$ 87,049	\$ 101,741																																																					
VSP	001V	EE + 1	680	22.75%	724	772	867	867	\$ 74.88	\$ 77.88	\$ 80.99	\$ 54,206	\$ 60,095	\$ 70,237																																																					
VSP	001V	EE + 2	948	31.72%	1,009	1,076	1,209	1,209	\$ 74.88	\$ 77.88	\$ 80.99	\$ 75,570	\$ 83,779	\$ 97,919																																																					
Total VSP			2,613	87.42%	2,782	2,965	3,332	3,332	\$	\$	\$	\$ 208,295	\$ 230,924	\$ 269,898																																																					
Waives																																																																			
Non Union																																																																			
			320	10.71%	341	363	408	408	\$ 24.00	\$ 24.00	\$ 24.00	\$ 8,176	\$ 8,715	\$ 9,795																																																					
Employees Not Covered																																																																			
			56	1.87%	60	64	71	71	\$	\$	\$	\$	\$	\$																																																					
Total Non Union Active			2,969	100.00%	3,182	3,392	3,812	3,812	\$	\$	\$	\$ 216,471	\$ 239,639	\$ 279,692																																																					
Non Union-Leave																																																																			
VSP - Self-Insured																																																																			
VSP	001V	EE only	14	0.00%	14	14	14	14	\$ 74.88	\$ 77.88	\$ 80.99	\$ 1,048	\$ 1,090	\$ 1,134																																																					
VSP	001V	EE + 1	9	0.00%	9	9	9	9	\$ 74.88	\$ 77.88	\$ 80.99	\$ 674	\$ 701	\$ 729																																																					
VSP	001V	EE + 2	15	0.00%	15	15	15	15	\$ 74.88	\$ 77.88	\$ 80.99	\$ 1,123	\$ 1,168	\$ 1,215																																																					
Total VSP			38	0.00%	38	38	38	38	\$	\$	\$	\$ 2,845	\$ 2,959	\$ 3,078																																																					
Employees on Leave Not Covered																																																																			
			13		13	17	23	23	\$	\$	\$	\$	\$	\$																																																					
Total Non Union Leave			38		38	38	38	38	\$	\$	\$	\$ 2,845	\$ 2,959	\$ 3,078																																																					
Total Non Union			3,027		3,220	3,430	3,850	3,850	\$	\$	\$	\$ 219,317	\$ 242,598	\$ 282,770																																																					
Union-Active																																																																			
VSP - Self-Insured																																																																			
VSP	002V	EE only	1,424	28.18%	1,330	1,339	1,356	1,356	\$ 70.20	\$ 73.01	\$ 75.93	\$ 93,337	\$ 97,729	\$ 102,966																																																					
VSP	002V	EE + 1	746	14.76%	697	701	710	710	\$ 70.20	\$ 73.01	\$ 75.93	\$ 48,897	\$ 51,198	\$ 53,941																																																					
VSP	002V	EE + 2	1,294	25.61%	1,208	1,216	1,232	1,232	\$ 70.20	\$ 73.01	\$ 75.93	\$ 84,816	\$ 88,807	\$ 93,565																																																					
Total VSP			3,464	68.55%	3,234	3,256	3,299	3,299	\$	\$	\$	\$ 227,051	\$ 237,735	\$ 250,471																																																					
Met Life Vision (Safeguard) - Insured																																																																			
Met Life Vision																																																																			
Met Life Vision	005V	EE only	290	5.74%	271	273	276	276	\$ 58.20	\$ 60.53	\$ 62.95	\$ 15,759	\$ 16,501	\$ 17,385																																																					
Met Life Vision	005V	EE + 1	222	4.39%	207	209	211	211	\$ 58.20	\$ 60.53	\$ 62.95	\$ 12,064	\$ 12,631	\$ 13,308																																																					
Met Life Vision	005V	EE + 2	248	4.91%	232	233	236	236	\$ 58.20	\$ 60.53	\$ 62.95	\$ 13,477	\$ 14,111	\$ 14,867																																																					
Met Life Vision-Part Time	005VPT	EE only	214	4.24%	200	201	204	204	\$ 58.20	\$ 60.53	\$ 62.95	\$ 11,629	\$ 12,176	\$ 12,829																																																					
Met Life Vision-Part Time	005VPT	EE + 1	19	0.38%	18	18	18	18	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,032	\$ 1,081	\$ 1,139																																																					

Southern California Gas Company
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Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total	Projected		Actual		Projected	
					2017	2018	2017	2018	2018	2019
Met Life Vision-Part Time	005VPT	EE + 2	18	0.36%	17	17	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,024
Total Met Life Vision			1,011	20.01%	944	950	\$ 54,939	\$ 57,524	\$ 60,606	\$ 60,606
Waives										
Union-Full Time	998		411	8.13%	384	386	\$ 18.00	\$ 18.00	\$ 18.00	\$ 6,954
Union-Part Time	997		-	0.00%	-	-	\$ -	\$ -	\$ -	\$ -
Total Waives			411	8.13%	384	386	\$ 6,908	\$ 6,954	\$ 7,045	\$ 7,045
Employees Not Covered			167	3.30%	156	157	\$ -	\$ -	\$ -	\$ -
Total Union Active			5,053	100.00%	4,718	4,812	\$ 288,898	\$ 302,213	\$ 318,123	\$ 318,123
Union-Leave										
VSP - Self-Insured										
VSP	002V	EE only	105	0.00%	105	105	\$ 70.20	\$ 73.01	\$ 75.93	\$ 7,666
VSP	002V	EE + 1	99	0.00%	99	99	\$ 70.20	\$ 73.01	\$ 75.93	\$ 7,228
VSP	002V	EE + 2	96	0.00%	96	96	\$ 70.20	\$ 73.01	\$ 75.93	\$ 7,009
Total VSP			300	0.00%	300	300	\$ 21,060	\$ 21,902	\$ 22,778	\$ 22,778
Met Life Vision (Safeguard) - Insured										
Met Life Vision	005V	EE only	23	0.00%	23	23	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,339
Met Life Vision	005V	EE + 1	24	0.00%	24	24	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,397
Met Life Vision	005V	EE + 2	26	0.00%	26	26	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,453
Met Life Vision-Part Time	005VPT	EE only	4	0.00%	4	4	\$ 58.20	\$ 60.53	\$ 62.95	\$ 233
Met Life Vision-Part Time	005VPT	EE + 1	1	0.00%	1	1	\$ 58.20	\$ 60.53	\$ 62.95	\$ 58
Met Life Vision-Part Time	005VPT	EE + 2	2	0.00%	2	2	\$ 58.20	\$ 60.53	\$ 62.95	\$ 116
Total Met Life Vision (Safeguard)			80	0.00%	80	80	\$ 4,656	\$ 4,842	\$ 5,036	\$ 5,036
Employees on Leave Not Covered			50		50	53				
Total Union Leave			430		430	439	\$ 25,716	\$ 26,745	\$ 27,814	\$ 27,814
Total Union			5,483		5,148	5,251	\$ 314,614	\$ 328,958	\$ 345,937	\$ 345,937
Grand Total			8,472		8,330	8,575	\$ 533,931	\$ 571,557	\$ 628,707	\$ 628,707

Southern California Gas Company
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Southern California Gas Company													
Projected Vision Cost Savings from the Fueling Our Future Initiative													
For Years 2017-2019													
ASSUMPTIONS													
1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input. 2. Projected non-represented headcount is as follows: 3. Projected non-represented headcount is as follows: 4. Projected adjusted non-represented headcount on leave is as follows: 5. Projected adjusted represented headcount on leave is as follows: 6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (at) indexed for changes in headcount. 7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017. 8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm. 9. Increases in "Annual Employer Share of Premium or Equivalent" (b) for 2017 to 2019 are based on projected inflation as follows:													
		Actual		4.00%		4.00%		4.00%		4.00%			
		2017	2018	2019									
		7,900	8,142	8,624									
		3,182	3,392	3,812									
		4,718	4,750	4,812									
		51	55	61									
		430	433	439									
Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	(a1) % of Total	(a1) * (1)			(b) Annual Employer Share of Premium or Equivalent			(a) x (b)		
					2017	2018	2019	Pre-FOF 2017	2018	2019	2017	2018	2019
Non Union-Active													
VSP - Self-Insured													
VSP	001V	EE only	985	32.95%	1,049	1,118	1,256	\$ 77.64	\$ 80.75	\$ 83.98	\$ 81,413	\$ 90,258	\$ 105,491
VSP	001V	EE + 1	680	22.75%	724	772	867	\$ 77.64	\$ 80.75	\$ 83.98	\$ 56,204	\$ 62,310	\$ 72,826
VSP	001V	EE + 2	948	31.72%	1,009	1,076	1,209	\$ 77.64	\$ 80.75	\$ 83.98	\$ 78,355	\$ 86,867	\$ 101,528
			2,613	87.42%	2,782	2,965	3,332				\$ 215,973	\$ 239,435	\$ 279,846
Total VSP													
Waives													
Non Union	998		320	10.71%	341	363	408	\$ 24.00	\$ 24.00	\$ 24.00	\$ 8,176	\$ 8,715	\$ 9,795
Employees Not Covered													
			56	1.87%	60	64	71				\$ -	\$ -	\$ -
			2,989	100.00%	3,182	3,392	3,812				\$ 224,149	\$ 248,151	\$ 289,640
Total Non Union Active													
Non Union-Leave													
VSP - Self-Insured													
VSP	001V	EE only	14	0.00%	14	14	14	\$ 77.64	\$ 80.75	\$ 83.98	\$ 1,087	\$ 1,130	\$ 1,176
VSP	001V	EE + 1	9	0.00%	9	9	9	\$ 77.64	\$ 80.75	\$ 83.98	\$ 699	\$ 727	\$ 766
VSP	001V	EE + 2	15	0.00%	15	15	15	\$ 77.64	\$ 80.75	\$ 83.98	\$ 1,165	\$ 1,211	\$ 1,260
			38	0.00%	38	38	38				\$ 2,950	\$ 3,068	\$ 3,191
Total VSP													
			13		13	17	23						
			38		38	38	38				\$ 2,950	\$ 3,068	\$ 3,191
Total Non Union Leave													
Total Non Union													
			3,027		3,220	3,430	3,850				\$ 227,099	\$ 251,219	\$ 292,831
Union-Active													
VSP - Self-Insured													
VSP	002V	EE only	1,424	28.18%	1,330	1,339	1,356	\$ 72.84	\$ 75.75	\$ 78.78	\$ 96,848	\$ 101,405	\$ 106,837
VSP	002V	EE + 1	746	14.76%	697	701	710	\$ 72.84	\$ 75.75	\$ 78.78	\$ 50,736	\$ 53,123	\$ 55,970
VSP	002V	EE + 2	1,294	25.61%	1,208	1,216	1,232	\$ 72.84	\$ 75.75	\$ 78.78	\$ 88,006	\$ 92,147	\$ 97,084
			3,464	68.55%	3,234	3,256	3,299				\$ 235,590	\$ 246,675	\$ 259,891
Total VSP													
Met Life Vision (Safeguard) - Insured													
MetLife Vision	005V	EE only	290	5.74%	271	273	276	\$ 58.20	\$ 60.53	\$ 62.95	\$ 15,759	\$ 16,501	\$ 17,385
MetLife Vision	005V	EE + 1	222	4.39%	207	209	211	\$ 58.20	\$ 60.53	\$ 62.95	\$ 12,064	\$ 12,631	\$ 13,308
MetLife Vision	005V	EE + 2	248	4.91%	232	233	236	\$ 58.20	\$ 60.53	\$ 62.95	\$ 13,477	\$ 14,111	\$ 14,867
			214	4.24%	200	201	204	\$ 58.20	\$ 60.53	\$ 62.95	\$ 11,629	\$ 12,176	\$ 12,829
			19	0.38%	18	18	18	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,032	\$ 1,081	\$ 1,139

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Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total	Projected		Pre-FOF		Projected			
					2017	2018	2017	2018	2017	2018		
Met Life Vision-Part Time	005VPT	EE + 2	18	0.36%	17	17	\$ 58.20	\$ 60.53	\$ 62.95	\$ 978	\$ 1,024	\$ 1,079
Total Met Life Vision (Safeguard)			1,011	20.01%	944	950				\$ 54,939	\$ 57,524	\$ 60,606
Waives												
Union-Full Time	998		411	8.13%	384	386	\$ 18.00	\$ 18.00	\$ 18.00	\$ 6,908	\$ 6,954	\$ 7,045
Union-Part Time	997		-	0.00%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Waives			411	8.13%	384	386				\$ 6,908	\$ 6,954	\$ 7,045
Employees Not Covered			167	3.30%	156	157				\$ -	\$ -	\$ -
Total Union Active			5,053	100.00%	4,718	4,750				\$ 297,437	\$ 311,154	\$ 327,542
Union-Leave												
VSP												
002V		EE only	105	0.00%	105	105	\$ 72.84	\$ 75.75	\$ 78.78	\$ 7,648	\$ 7,954	\$ 8,272
VSP		EE + 1	99	0.00%	99	99	\$ 72.84	\$ 75.75	\$ 78.78	\$ 7,211	\$ 7,500	\$ 7,800
VSP		EE + 2	96	0.00%	96	96	\$ 72.84	\$ 75.75	\$ 78.78	\$ 6,993	\$ 7,272	\$ 7,563
Total VSP			300	0.00%	300	300				\$ 21,852	\$ 22,726	\$ 23,635
Met Life Vision (Safeguard) - Insured												
Met Life Vision	005V	EE only	23	0.00%	23	23	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,339	\$ 1,392	\$ 1,448
Met Life Vision	005V	EE + 1	24	0.00%	24	24	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,397	\$ 1,453	\$ 1,511
Met Life Vision	005V	EE + 2	26	0.00%	26	26	\$ 58.20	\$ 60.53	\$ 62.95	\$ 1,513	\$ 1,574	\$ 1,637
Met Life Vision-Part Time	005VPT	EE only	4	0.00%	4	4	\$ 58.20	\$ 60.53	\$ 62.95	\$ 233	\$ 242	\$ 252
Met Life Vision-Part Time	005VPT	EE + 1	1	0.00%	1	1	\$ 58.20	\$ 60.53	\$ 62.95	\$ 58	\$ 61	\$ 63
Met Life Vision-Part Time	005VPT	EE + 2	2	0.00%	2	2	\$ 58.20	\$ 60.53	\$ 62.95	\$ 116	\$ 121	\$ 126
Total Met Life Vision			80	0.00%	80	80				\$ 4,656	\$ 4,842	\$ 5,036
Employees on Leave Not Covered			50		50	53						
Total Union Leave			430		430	439				\$ 26,508	\$ 27,568	\$ 28,671
Total Union			5,483		5,148	5,251				\$ 323,945	\$ 338,722	\$ 356,213
Grand Total			8,472		8,330	8,575				\$ 551,044	\$ 589,941	\$ 649,045
FOF Savings										\$ (17,113)	\$ (18,385)	\$ (20,338)

Beginning of Workpaper
2PB000.003 - HEALTH BENEFITS - WELLNESS

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Activity Description:

Wellness programs promote healthy lifestyle changes and illness prevention, facilitate early detection and management of illness and disease, and help ensure that employees diagnosed with health conditions receive optimal and effective treatment.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as wellness costs are based on estimated program fees and changes in headcount, which cannot be projected using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		275	362	312	393	426	0	0	0	
NSE		0	0	0	0	0	728	724	707	
Total		275	362	312	393	426	728	724	707	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - 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	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	728	724	707	728	724	707
Total		0	0	0	728	724	707	728	724	707
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	733	733	0.0	1-Sided Adj	JECHERRY20161204120326197	
Explanation:		2017 Wellness Projection							
2017	FOF-Ongoing	0	0	-5	-5	0.0	1-Sided Adj	JECHERRY20170309173902320	
Explanation:		FOF Cost Savings							
2017 Total		0	0	728	728	0.0			
2018	Other	0	0	745	745	0.0	1-Sided Adj	JECHERRY20161204120342557	
Explanation:		2018 Wellness Projection							
2018	FOF-Ongoing	0	0	-21	-21	0.0	1-Sided Adj	JECHERRY20170309173941490	
Explanation:		FOF Cost Savings							
2018 Total		0	0	724	724	0.0			
2019	Other	0	0	728	728	0.0	1-Sided Adj	JECHERRY20161204120403260	
Explanation:		2019 Wellness Projection							
2019	FOF-Ongoing	0	0	-21	-21	0.0	1-Sided Adj	JECHERRY20170309174009290	
Explanation:		FOF Cost Savings							
2019 Total		0	0	707	707	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	412	559	471	557	614
NSE	0	0	0	0	0
Total	412	559	471	557	614
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-145	-201	-158	-166	-187
NSE	0	0	0	0	0
Total	-145	-201	-158	-166	-187
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	267	358	313	392	426
NSE	0	0	0	0	0
Total	267	358	313	392	426
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	8	4	-1	1	0
NSE	0	0	0	0	0
Total	8	4	-1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	275	362	312	393	426
NSE	0	0	0	0	0
Total	275	362	312	393	426
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - WELLNESS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	-145	-201	-158	-166	-187
NSE	0	0	0	0	0
Total	-145	-201	-158	-166	-187
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	-145	0	0.0	CCTR Transf To 2200-0005.017	JECHERRY20161203152525373
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2012 Total		0	-145	0	0.0		
2013	Other	0	-201	0	0.0	CCTR Transf To 2200-0005.017	JECHERRY20161203152940903
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2013 Total		0	-201	0	0.0		
2014	Other	0	-158	0	0.0	CCTR Transf To 2200-0005.017	JECHERRY20161203153314980
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2014 Total		0	-158	0	0.0		
2015	Other	0	-166	0	0.0	CCTR Transf To 2200-0005.017	JECHERRY20161203153735030
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2015 Total		0	-166	0	0.0		
2016	Other	0	-166	0	0.0	CCTR Transf To 2200-0005.017	JECHERRY20161203154120843
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2016	Other	0	-22	0	0.0	1-Sided Adj	JECHERRY20170210155351117
Explanation:		Transfer Wellness costs to correct workgroup					

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 2PB000.003 - HEALTH BENEFITS - 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 Total		0	-187	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.003

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

Southern California Gas Company				
Wellness and Emergency Child Care Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Most costs below are projected for 2017 based on underlying assumptions for each item labeled below. Costs for 2018-2019 reflect increases for non labor inflation and projected changes in headcount.				
2. Non labor inflation for 2017-2019 are as follows:				
		2017	2018	2019
		2.04%	1.48%	1.87%
3. Emergency child care is estimated in increase as follows				
			5.00%	5.00%
	Actual	Projected		
	2016	2017	2018	2019
Calendars (1 per employee)	\$ 11,913	\$ 18,000	\$ 18,266	\$ 18,607
Quarterly Wellness Newsletter & E-Library	17,528	22,000	\$ 22,605	\$ 23,027
Health Fairs, Special Events, Stand Down Events (Org. Requests): Wellness Presentations, Chair Massages, Reflexology, etc.	24,375	31,050	31,509	32,097
Literature/Brochures (for health fairs/safety stand downs, events, ee requests)	4,126	2,570	2,608	2,657
Online Wellness Lending Library: Videos/Books; Training materials	39,600	43,000	43,635	44,450
Wellness Initiatives		283,315	298,159	301,784
Fitness Subsidy Program	233,931	107,500	97,925	99,753
YMCA Ketchum Downtown Dues	20,734	18,495	19,004	19,527
LA Fitness - Annual Fee	2,100	2,500	2,569	2,640
Subsidized Fitness Programs (i.e., Marathon Trng; YMCA Stair Climb, etc.)	4,450	6,500	7,500	8,750
Yoga (Instructor-led classes)	9,265	15,000	15,413	15,701
Weight Watchers - Discount/Subsidy Program	15,330	45,000	45,665	46,517
Financial Wellness Program	-	25,000	25,369	25,843
Lunch N Learn Presentations (12x \$425)	59	5,100	5,175	5,272
Event Catering (Healthy Snacks, refreshments)	2,267	3,000	3,086	3,144
Misc & Parking validations at GCT for Wellness presenters and vendors	-	8,500	8,734	8,897
Annual SCG Safety Congress x 2/yr (Presenters/workshops/misc)	-	4,000	4,500	4,584
Incentive/Prizes/Giveaways/Misc. program supplies and expenses	22,683	27,500	27,906	28,427
Flu Shots (\$31/shot; supplemental shots for smaller locations not covered under Blue Cross cap); based on participation levels	11,385	15,000	15,222	15,506
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings	6,189	20,000	20,295	20,674
Health Risk Assessments (employee wellness baseline study)	-	30,000	30,000	-
Other	395.00	-	-	-
Wellness Total	\$ 426,329	\$ 733,030	\$ 745,145	\$ 727,854
Net FOF savings from elimination of NU fitness subsidy		\$ (5,250)	\$ (21,000)	\$ (21,000)
Emergency/Disaster Child Care Program	\$ 187,193	\$ 196,600	\$ 206,430	\$ 216,752
SDGE share of Back up & Emergency Childcare Program				
2017 costs based on annualized costs to date as of December 31, 2016				

Beginning of Workpaper
2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Activity Description:

EAP provides employees and their eligible dependents with cost-effective, confidential counseling and treatment services for various personal problems that may have a negative impact on job performance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are determined by estimated EAP premiums and changes in headcount, which cannot be projected using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		766	791	786	764	728	0	0	0	
NSE		0	0	0	0	0	735	755	788	
Total		766	791	786	764	728	735	755	788	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

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	735	755	788	735	755	788
Total		0	0	0	735	755	788	735	755	788
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	735	735	0.0	1-Sided Adj	JECHERRY20161204120750323	
Explanation:		2017 EAP projection							
2017 Total		0	0	735	735	0.0			
2018	Other	0	0	755	755	0.0	1-Sided Adj	JECHERRY20161204120803247	
Explanation:		2018 EAP projection							
2018 Total		0	0	755	755	0.0			
2019	Other	0	0	788	788	0.0	1-Sided Adj	JECHERRY20161204120819277	
Explanation:		2019 EAP projection							
2019 Total		0	0	788	788	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	745	782	788	762	728
NSE	0	0	0	0	0
Total	745	782	788	762	728
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	745	782	788	762	728
NSE	0	0	0	0	0
Total	745	782	788	762	728
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	22	10	-3	2	0
NSE	0	0	0	0	0
Total	22	10	-3	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	766	791	786	764	728
NSE	0	0	0	0	0
Total	766	791	786	764	728
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 2PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

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
Total	0	0	0	0	0
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.

Supplemental Workpapers for Workpaper 2PB000.004

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

Southern California Gas Company					
Employee Assistance Program (EAP) and Mental Health Claims Projection					
For Years 2017-2019					
ASSUMPTIONS					
1. Projected administrative fees are based on projected enrollment in EAP and Mental Health(MH)/Substance Abuse(SA) plans.					
2. Projected enrollment based on actual enrollment as of 1/01/2017 indexed for changes in headcount.					
3. Projected headcount and percentage increase/(decrease) are as follows:					
		2017	2018	2019	
	Active Headcount	7,900	8,142	8,624	
	Increase/(Decrease) from PY	-1.77%	3.06%	5.92%	
	On Leave Headcount	509	482	488	
4. Administrative fee rates for 2016 are actual; 2017-2019 rates are indexed by non-labor inflation.					
5. Projected non-labor inflation rates are as follows:					
		2.04%	1.48%	1.87%	
6. Projected self-insured mental health claims are based on actual 2016 claims paid and forecasts changes in headcount and projected increase in medical costs.					
7. Projected increase in medical costs for 2017-2019 are as follows:					
		8.00%	8.00%	7.00%	
Actual					
Projected					
Summary	2016	As of Jan 2017	2017	2018	2019
EAP Administrative Fees	\$ 727,991		\$ 734,782	\$ 755,004	\$ 788,106
Mental Health Claims	1,389,219		1,475,826	1,639,101	1,850,872
Total EAP and Mental Health Costs	\$ 2,117,210		\$ 2,210,608	\$ 2,394,105	\$ 2,638,978
1. EAP Administrative Fee Expense Projection					
(includes Administrative Services Only (ASO) fees paid for self-insured MH/Substance Abuse)					
# Estimated Employees- Active & Leaves ¹	8,551		8,382	8,630	9,124
Holman-EAP Only		5,606	5,507	5,676	6,012
Homan-EAP & MH/SA ASO Fee		3,118	3,063	3,063	3,063
Holman- SA ASO Fee		5,089	4,999	4,999	4,999
Total Count		13,813	13,569	13,738	14,074
EAP Administrative Fee Rates Per Covered Employee					
Holman-EAP Only	\$ 53.64		\$ 54.73	\$ 55.54	\$ 56.58
Holman-EAP, MH/SA & Work/Life	\$ 109.08		\$ 111.31	\$ 112.95	\$ 115.06
Holman - SA Only	\$ 18.12		\$ 18.49	\$ 18.76	\$ 19.11
Projection of EAP Administrative Fees					
Holman-EAP Only			\$ 301,424	\$ 315,246	\$ 340,141
Holman-EAP/MH/SA			340,924	345,959	352,417
Holman-SA			92,433	93,798	95,549
Total EAP Administrative Fees			\$ 734,782	\$ 755,004	\$ 788,106
2. Mental Health Claims Projection					
Mental Health Claims			\$ 1,475,826	\$ 1,639,101	\$ 1,850,872

Beginning of Workpaper
2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

Activity Description:

Under the Mental Health Parity and Addiction Equity Act, mental health and substance abuse services are available on an unlimited basis and charged at the same costs, similar to any other illness or condition that is covered through our medical plans.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on medical inflation and changes in headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,420	1,410	1,238	1,308	1,389	0	0	0	
NSE		0	0	0	0	0	1,476	1,639	1,851	
Total		1,420	1,410	1,238	1,308	1,389	1,476	1,639	1,851	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

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	1,476	1,639	1,851	1,476	1,639	1,851
Total		0	0	0	1,476	1,639	1,851	1,476	1,639	1,851
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	1,476	1,476	0.0	1-Sided Adj	JECHERRY20161204121051887	
Explanation:		2017 Mental Health Projection							
2017 Total		0	0	1,476	1,476	0.0			
2018	Other	0	0	1,639	1,639	0.0	1-Sided Adj	JECHERRY20161204121104590	
Explanation:		2018 Mental Health Projection							
2018 Total		0	0	1,639	1,639	0.0			
2019	Other	0	0	1,851	1,851	0.0	1-Sided Adj	JECHERRY20161204121117620	
Explanation:		2019 Mental Health Projection							
2019 Total		0	0	1,851	1,851	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	410	386	1,242	1,304	1,389
NSE	0	0	0	0	0
Total	410	386	1,242	1,304	1,389
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	970	1,007	0	0	0
NSE	0	0	0	0	0
Total	970	1,007	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,380	1,392	1,242	1,304	1,389
NSE	0	0	0	0	0
Total	1,380	1,392	1,242	1,304	1,389
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	40	17	-4	3	0
NSE	0	0	0	0	0
Total	40	17	-4	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	1,420	1,410	1,238	1,308	1,389
NSE	0	0	0	0	0
Total	1,420	1,410	1,238	1,308	1,389
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 2PB000.005 - HEALTH BENEFITS - MENTAL HEALTH

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	970	1,007	0	0	0
NSE	0	0	0	0	0
Total	970	1,007	0	0	0
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	970	0	0.0	1-Sided Adj	JECHERRY20161115161510213
Explanation:		Transfer mental health costs to correct workgroup					
2012 Total		0	970	0	0.0		
2013	Other	0	1,007	0	0.0	1-Sided Adj	JECHERRY20161116114426287
Explanation:		Transfer mental health costs to correct workgroup					
2013 Total		0	1,007	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016 Total		0	0	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.005

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

Southern California Gas Company						
Employee Assistance Program (EAP) and Mental Health Claims Projection						
For Years 2017-2019						
ASSUMPTIONS						
1. Projected administrative fees are based on projected enrollment in EAP and Mental Health(MH)/Substance Abuse(SA) plans.						
2. Projected enrollment based on actual enrollment as of 1/01/2017 indexed for changes in headcount.						
3. Projected headcount and percentage increase/(decrease) are as follows:						
		2017	2018	2019		
	Active Headcount	7,900	8,142	8,624		
	Increase/(Decrease) from PY	-1.77%	3.06%	5.92%		
	On Leave Headcount	509	482	488		
4. Administrative fee rates for 2016 are actual; 2017-2019 rates are indexed by non-labor inflation.						
5. Projected non-labor inflation rates are as follows:						
		2.04%	1.48%	1.87%		
6. Projected self-insured mental health claims are based on actual 2016 claims paid and forecasts changes in headcount and projected increase in medical costs.						
7. Projected increase in medical costs for 2017-2019 are as follows:						
		8.00%	8.00%	7.00%		
		Actual		Projected		
Summary		2016	As of Jan 2017	2017	2018	2019
EAP Administrative Fees		\$ 727,991		\$ 734,782	\$ 755,004	\$ 788,106
Mental Health Claims		1,389,219		1,475,826	1,639,101	1,850,872
Total EAP and Mental Health Costs		\$ 2,117,210		\$ 2,210,608	\$ 2,394,105	\$ 2,638,978
1. EAP Administrative Fee Expense Projection						
(includes Administrative Services Only (ASO) fees paid for self-insured MH/Substance Abuse)						
# Estimated Employees- Active & Leaves ¹		8,551		8,382	8,630	9,124
Holman-EAP Only			5,606	5,507	5,676	6,012
Holman-EAP & MH/SA ASO Fee			3,118	3,063	3,063	3,063
Holman- SA ASO Fee			5,089	4,999	4,999	4,999
Total Count			13,813	13,569	13,738	14,074
EAP Administrative Fee Rates Per Covered Employee						
Holman-EAP Only		\$ 53.64		\$ 54.73	\$ 55.54	\$ 56.58
Holman-EAP, MH/SA & Work/Life		\$ 109.08		\$ 111.31	\$ 112.95	\$ 115.06
Holman - SA Only		\$ 18.12		\$ 18.49	\$ 18.76	\$ 19.11
Projection of EAP Administrative Fees						
Holman-EAP Only				\$ 301,424	\$ 315,246	\$ 340,141
Holman-EAP/MH/SA				340,924	345,959	352,417
Holman-SA				92,433	93,798	95,549
Total EAP Administrative Fees				\$ 734,782	\$ 755,004	\$ 788,106
2. Mental Health Claims Projection						
Mental Health Claims				\$ 1,475,826	\$ 1,639,101	\$ 1,850,872

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Workpaper: VARIOUS

Summary for Category: C. Welfare Benefits

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	1,725	0	0	0
NSE	0	1,698	1,786	1,922
Total	1,725	1,698	1,786	1,922
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.006 WELFARE BENEFITS - AD&D INSURANCE

Labor	0	0	0	0
Non-Labor	59	0	0	0
NSE	0	57	63	73
Total	59	57	63	73
FTE	0.0	0.0	0.0	0.0

2PB000.007 WELFARE BENEFITS - BUSINESS TRAVEL INS

Labor	0	0	0	0
Non-Labor	48	0	0	0
NSE	0	49	50	51
Total	48	49	50	51
FTE	0.0	0.0	0.0	0.0

2PB000.008 WELFARE BENEFITS - LIFE INSURANCE

Labor	0	0	0	0
Non-Labor	1,618	0	0	0
NSE	0	1,592	1,673	1,798
Total	1,618	1,592	1,673	1,798
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		48	60	57	62	59	0	0	0	
NSE		0	0	0	0	0	57	63	73	
Total		48	60	57	62	59	57	63	73	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

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	57	63	73	57	63	73
Total		0	0	0	57	63	73	57	63	73
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	57	57	0.0	1-Sided Adj	JECHERRY20161204121644583	
Explanation:		2017 AD&D Projection							
2017 Total		0	0	57	57	0.0			
2018	Other	0	0	63	63	0.0	1-Sided Adj	JECHERRY20161204121655467	
Explanation:		2018 AD&D Projection							
2018 Total		0	0	63	63	0.0			
2019	Other	0	0	73	73	0.0	1-Sided Adj	JECHERRY20161204121710030	
Explanation:		2019 AD&D Projection							
2019 Total		0	0	73	73	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	47	60	57	62	59
NSE	0	0	0	0	0
Total	47	60	57	62	59
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	47	60	57	62	59
NSE	0	0	0	0	0
Total	47	60	57	62	59
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
Total	1	1	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	48	60	57	62	59
NSE	0	0	0	0	0
Total	48	60	57	62	59
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 2PB000.006 - WELFARE BENEFITS - AD&D INSURANCE

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
Total	0	0	0	0	0
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.

Supplemental Workpapers for Workpaper 2PB000.006

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

Southern California Gas Company					
AD&D Forecast					
For Years 2017-2019					
ASSUMPTIONS					
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2017-2019 and premium rate in effect for 2017.					
2. Coverage amount for 2017 is actual based on January 2017 data and is indexed by changes in non-represented headcount.					
3. Labor Inflation is as follows:					
	2017	2018	2019		
		2.94%	3.15%		
4. Projected adjusted non-represented headcount and percentage increase/(decrease) are as follows:					
	2017	2018	2019		
Headcount	3,182	3,392	3,812		
Increase/(Decrease) to Prior Year	6.49%	6.63%	12.44%		
	Projected	Projected			
	2016	2017	2018	2019	
Amount of Coverage per January 2017 Analysis		\$ 343,774,950			
Premium per \$1,000 of coverage:		\$ 0.156	\$ 0.156	\$ 0.156	
Annual Premium	\$ 58,610	\$ 57,109	\$ 62,576	\$ 72,327	

Beginning of Workpaper
2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, accidental death and dismemberment insurance (AD&D), and BUSINESS TRAVEL INSURANCE.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in premiums and headcount, which cannot be modeled using the other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		0	0	0	2	48	0	0	0	
NSE		0	0	0	0	0	49	50	51	
Total		0	0	0	2	48	49	50	51	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

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	49	50	51	49	50	51
Total		0	0	0	49	50	51	49	50	51
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	49	49	0.0	1-Sided Adj	JECHERRY20161204122145420	
Explanation:		2017 Business Travel Insurance Projection							
2017 Total		0	0	49	49	0.0			
2018	Other	0	0	50	50	0.0	1-Sided Adj	JECHERRY20161204122200317	
Explanation:		2018 Business Travel Insurance Projection							
2018 Total		0	0	50	50	0.0			
2019	Other	0	0	51	51	0.0	1-Sided Adj	JECHERRY20161204122220050	
Explanation:		2019 Business Travel Insurance Projection							
2019 Total		0	0	51	51	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	2	0
NSE	0	0	0	0	0
Total	0	0	0	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	48
NSE	0	0	0	0	0
Total	0	0	0	0	48
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	2	48
NSE	0	0	0	0	0
Total	0	0	0	2	48
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	2	48
NSE	0	0	0	0	0
Total	0	0	0	2	48
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 2PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

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	48
NSE	0	0	0	0	0
Total	0	0	0	0	48
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 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016	Other	0	48	0	0.0	1-Sided Adj	JECHERRY20170310203744657
2016 Total		0	48	0	0.0		

Explanation: Transfer to correct work paper group

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.007

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

Sempra Energy (Consolidated)				
Business Travel Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Business Travel Insurance projection calculated based on the 2016 premium indexed by non-labor inflation and allocating the cost to each business unit based on headcount.				
2. Non labor inflation for each year are as follows:				
		2017	2018	2019
		2.04%	1.48%	1.87%
	Actual	Projected		
	2016	2017	2018	2019
SoCalGas Premium Allocation	\$ 47,964	\$ 48,992	\$ 49,928	\$ 51,256
Calculation of Premium and Allocation				
Consolidated Premium	\$ 79,166	\$ 80,782	\$ 81,975	\$ 83,505
Headcount by Business Unit				
SoCalGas		7,900	8,142	8,624
SDG&E		4,215	4,315	4,515
Sempra		393	393	393
USGP		302	302	302
Global		72	72	72
LNG		109	109	109
SE International		35	35	35
Totals		13,026	13,368	14,050
Allocation by Business Unit				
SoCalGas		48,992	49,928	51,256
SDG&E		26,140	26,460	26,834
Sempra		2,437	2,410	2,336
Generation		1,873	1,852	1,795
Global		447	442	428
LNG		676	668	648
Pipelines & Storage		217	215	208
Totals	\$ 79,166	\$ 80,782	\$ 81,975	\$ 83,505

Beginning of Workpaper
2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include LIFE INSURANCE, accidental death and dismemberment insurance (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated changes in premiums, salaries, and headcount which cannot be modeled using the other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,648	1,828	2,019	2,139	1,618	0	0	0	
NSE		0	0	0	0	0	1,592	1,673	1,798	
Total		1,648	1,828	2,019	2,139	1,618	1,592	1,673	1,798	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

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	1,592	1,673	1,798	1,592	1,673	1,798
Total		0	0	0	1,592	1,673	1,798	1,592	1,673	1,798
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	1,592	1,592	0.0	1-Sided Adj	JECHERRY20161204122713583	
Explanation:		2017 Life Insurance Projection							
2017 Total		0	0	1,592	1,592	0.0			
2018	Other	0	0	1,673	1,673	0.0	1-Sided Adj	JECHERRY20161204122733653	
Explanation:		2018 Life Insurance Projection							
2018 Total		0	0	1,673	1,673	0.0			
2019	Other	0	0	1,798	1,798	0.0	1-Sided Adj	JECHERRY20161204122749293	
Explanation:		2019 Life Insurance Projection							
2019 Total		0	0	1,798	1,798	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,602	1,806	2,025	2,133	1,715
NSE	0	0	0	0	0
Total	1,602	1,806	2,025	2,133	1,715
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-97
NSE	0	0	0	0	0
Total	0	0	0	0	-97
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,602	1,806	2,025	2,133	1,618
NSE	0	0	0	0	0
Total	1,602	1,806	2,025	2,133	1,618
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	46	22	-7	6	0
NSE	0	0	0	0	0
Total	46	22	-7	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	1,648	1,828	2,019	2,139	1,618
NSE	0	0	0	0	0
Total	1,648	1,828	2,019	2,139	1,618
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 2PB000.008 - WELFARE BENEFITS - LIFE INSURANCE

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	-97
NSE	0	0	0	0	0
Total	0	0	0	0	-97
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 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016	Other	0	-97	0	0.0	1-Sided Adj	JECHERRY20170310193606710
2016 Total		0	-97	0	0.0		

Explanation: Transfer cost to correct work-paper group

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.008

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

Southern California Gas Company					
Life Insurance Forecast					
For Years 2017-2019					
ASSUMPTIONS					
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2017-2019 and premium rate in effect for 2017.					
2. Coverage amount for 2017 is estimated based on coverage in effect as of December 2016 and is indexed by changes in headcount and labor inflation.					
3. Labor Inflation is as follows:					
	2017	2018	2019		
	2.60%	2.94%	3.15%		
4. Projected adjusted headcount and percentage increase/(decrease) are as follows:					
	2017	2018	2019		
Headcount	7,900	8,142	8,624		
Increase/(Decrease) to Prior Year-Total	-1.77%	3.06%	5.92%		
Increase/(Decrease) to Prior Year-Union	-6.63%	0.68%	1.31%		
Increase/(Decrease) to Prior Year-Non Union	6.49%	6.63%	12.44%		
	Actual	Projected			
	2016	2017	2018	2019	
Type					
Premium					
Union		\$ 1,036,147	\$ 1,073,659	\$ 1,121,449	
Non Union		452,198	495,486	572,698	
Basic coverage credit		103,570	103,570	103,570	
Total	\$ 1,617,973	\$ 1,591,914	\$ 1,672,715	\$ 1,797,717	
Union					
Eligible Salary per December 2016 Source File		\$ 350,289,700			
Premium per \$1,000 of coverage:		\$ 3.168			
Non Union					
Eligible Salary per December 2016 Source File		\$ 346,928,300			
Premium per \$1,000 of coverage:		\$ 1.2240			

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Retirement Plans
Workpaper: VARIOUS

Summary for Category: D. Retirement Plans

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	23,913	0	0	0
NSE	0	24,704	25,592	27,629
Total	23,913	24,704	25,592	27,629
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.009 RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	21,351	0	0	0
NSE	0	21,822	23,191	25,409
Total	21,351	21,822	23,191	25,409
FTE	0.0	0.0	0.0	0.0

2PB000.010 RETIREMENT BENEFITS - NQ SAVINGS

Labor	0	0	0	0
Non-Labor	275	0	0	0
NSE	0	282	291	300
Total	275	282	291	300
FTE	0.0	0.0	0.0	0.0

2PB000.011 RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Labor	0	0	0	0
Non-Labor	2,287	0	0	0
NSE	0	2,600	2,110	1,920
Total	2,287	2,600	2,110	1,920
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Activity Description:

The SCG Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SCG encourages participation in the plan by providing a company matching contribution equal to 50 percent of employee contributions, up to 6 percent of eligible pay, and an additional 0.2% for each 1% incremental increase to each employee's contribution over 6%, up to 11% of eligible pay.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as estimates based on projected employee participation, changes in salaries and headcount, and ICP assumptions, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		15,358	16,652	18,366	18,965	21,351	0	0	0	
NSE		0	0	0	0	0	21,822	23,191	25,409	
Total		15,358	16,652	18,366	18,965	21,351	21,822	23,191	25,409	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

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	21,822	23,191	25,409	21,822	23,191	25,409
Total		0	0	0	21,822	23,191	25,409	21,822	23,191	25,409
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	21,822	21,822	0.0	1-Sided Adj	JECHERRY20161204123112407	
Explanation:		2017 Retirement Savings Plan Projection							
2017 Total		0	0	21,822	21,822	0.0			
2018	Other	0	0	23,191	23,191	0.0	1-Sided Adj	JECHERRY20161204123125250	
Explanation:		2018 Retirement Savings Plan Projection							
2018 Total		0	0	23,191	23,191	0.0			
2019	Other	0	0	25,409	25,409	0.0	1-Sided Adj	JECHERRY20161204123140700	
Explanation:		2019 Retirement Savings Plan Projection							
2019 Total		0	0	25,409	25,409	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	14,473	16,693	20,623	18,111	22,571
NSE	0	0	0	0	0
Total	14,473	16,693	20,623	18,111	22,571
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	454	-246	-2,197	805	-1,220
NSE	0	0	0	0	0
Total	454	-246	-2,197	805	-1,220
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	14,927	16,447	18,427	18,916	21,351
NSE	0	0	0	0	0
Total	14,927	16,447	18,427	18,916	21,351
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	432	205	-61	49	0
NSE	0	0	0	0	0
Total	432	205	-61	49	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	15,358	16,652	18,366	18,965	21,351
NSE	0	0	0	0	0
Total	15,358	16,652	18,366	18,965	21,351
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 2PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	454	-246	-2,197	805	-1,220
NSE	0	0	0	0	0
Total	454	-246	-2,197	805	-1,220
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	454	0	0.0	1-Sided Adj	JECHERRY20161118170418980
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2012 Total		0	454	0	0.0		
2013	Other	0	-246	0	0.0	1-Sided Adj	JECHERRY20161118170604160
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2013 Total		0	-246	0	0.0		
2014	Other	0	-2,197	0	0.0	1-Sided Adj	JECHERRY20161118170822813
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2014 Total		0	-2,197	0	0.0		
2015	Other	0	805	0	0.0	1-Sided Adj	JECHERRY20161118171023660
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2015 Total		0	805	0	0.0		
2016	Other	0	-1,220	0	0.0	1-Sided Adj	JECHERRY20170310204057133
Explanation:		transfer cost to correct work group					
2016 Total		0	-1,220	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.009

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

Southern California Gas Company				
Retirement Savings Plan (RSP) Projection				
For Years 2017-2019				
ASSUMPTIONS				
Overall Summary				
RSP projection is the sum of two costs, the company match on employee contributions for bi-weekly payrolls and company match for ICP payment.				
Assumptions for Company Match for Bi-Weekly Payrolls				
1. Company match on employee contributions based on 2016 expense indexed for inflation and changes in total headcount				
2. Projected total headcount and percentage change are as follows:				
	<u>2017</u>	<u>2018</u>	<u>2019</u>	
Total Headcount	7,900	8,142	8,624	
Increase/(Decrease) to Prior Year	-1.77%	3.06%	5.92%	
3. Labor Inflation for 2017-2019 are as follows:				
	2.60%	2.94%	3.15%	
Assumptions for Company Match for ICP				
1. ICP company match based on ICP assuming a target payout indexed by labor inflation and changes in non-represented headcount.				
2. Projected non-represented headcount and percentage change are as follows:				
	<u>2012-2016 Avg.</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Non Represented Headcount	2,898	3,167	3,377	3,797
Increase/(Decrease) to Prior Year		9.28%	6.63%	12.44%
	Actual	Projected		
Type of Cost	2016	2017	2018	2019
Company Match on Employee Contributions	\$ 20,028,995	\$ 20,195,747	\$ 21,408,578	\$ 23,349,445
ICP Company Match based on a 5yr avg (2012-2016) of actual ICP payouts	1,453,829	1,626,552	1,782,261	2,059,991
Total RSP Expense	\$ 21,482,824	\$ 21,822,299	\$ 23,190,840	\$ 25,409,436

Beginning of Workpaper
2PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS

Activity Description:

This is nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in salaries and headcount, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		139	202	192	190	275	0	0	0	
NSE		0	0	0	0	0	282	291	300	
Total		139	202	192	190	275	282	291	300	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS

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	282	291	300	282	291	300
Total		0	0	0	282	291	300	282	291	300
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	282	282	0.0	1-Sided Adj	JECHERRY20161204123824797	
Explanation:		2017 Non Qualified Savings Plan Projection							
2017 Total		0	0	282	282	0.0			
2018	Other	0	0	291	291	0.0	1-Sided Adj	JECHERRY20161204123837343	
Explanation:		2018 Non Qualified Savings Plan Projection							
2018 Total		0	0	291	291	0.0			
2019	Other	0	0	300	300	0.0	1-Sided Adj	JECHERRY20161204123848453	
Explanation:		2019 Non Qualified Savings Plan Projection							
2019 Total		0	0	300	300	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	135	199	193	190	275
NSE	0	0	0	0	0
Total	135	199	193	190	275
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	135	199	193	190	275
NSE	0	0	0	0	0
Total	135	199	193	190	275
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	4	2	-1	0	0
NSE	0	0	0	0	0
Total	4	2	-1	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	139	202	192	190	275
NSE	0	0	0	0	0
Total	139	202	192	190	275
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 2PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	135	199	193	190	275
NSE	0	0	0	0	0
Total	135	199	193	190	275
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	135	0	0.0	1-Sided Adj	JECHERRY20161203125612253
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2012 Total		0	135	0	0.0		
2013	Other	0	199	0	0.0	1-Sided Adj	JECHERRY20161203125803410
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2013 Total		0	199	0	0.0		
2014	Other	0	193	0	0.0	1-Sided Adj	JECHERRY20161203125915317
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2014 Total		0	193	0	0.0		
2015	Other	0	190	0	0.0	1-Sided Adj	JECHERRY20161203130035723
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2015 Total		0	190	0	0.0		
2016	Other	0	275	0	0.0	1-Sided Adj	JECHERRY20161203130232943
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2016 Total		0	275	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.010

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

SoCalGas				
Nonqualified Savings Plan Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Projected cost is based on actual 2016 expenditures and increases by labor inflation.				
2. Labor inflation rates for 2017-2019 are as follows:				
		2017	2018	2019
		2.60%	2.94%	3.15%
	Actual	Projected		
	2016	2017	2018	2019
Total Cost	\$ 275,207	\$ 282,358	\$ 290,665	\$ 299,809

Beginning of Workpaper
2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Activity Description:

This workpaper consists of the non-qualified pension plan and non-qualified retirement savings plan (will be broken out in separate workpapers in next version). The nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits. SCG offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan. The Cash Balance Restoration Plan restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen for non-qualified savings plan as projected costs are based on changes in salaries and headcount, which cannot be modeled using other methods. Zero Based method chosen for non-qualified pension plan as projected costs are estimated by actuary, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		2,737	2,019	5,649	1,728	2,287	0	0	0	
NSE		0	0	0	0	0	2,600	2,110	1,920	
Total		2,737	2,019	5,649	1,728	2,287	2,600	2,110	1,920	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

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	2,600	2,110	1,920	2,600	2,110	1,920
Total		0	0	0	2,600	2,110	1,920	2,600	2,110	1,920
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	2,600	2,600	0.0	1-Sided Adj	JECHERRY20161204124313313	
Explanation:		2017 Supplemental Pension projection							
2017 Total		0	0	2,600	2,600	0.0			
2018	Other	0	0	2,110	2,110	0.0	1-Sided Adj	JECHERRY20161204124342093	
Explanation:		2018 Supplemental Pension projection							
2018 Total		0	0	2,110	2,110	0.0			
2019	Other	0	0	1,920	1,920	0.0	1-Sided Adj	JECHERRY20161204124359527	
Explanation:		2019 Supplemental Pension projection							
2019 Total		0	0	1,920	1,920	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,660	1,994	5,668	1,724	2,287
NSE	0	0	0	0	0
Total	2,660	1,994	5,668	1,724	2,287
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,660	1,994	5,668	1,724	2,287
NSE	0	0	0	0	0
Total	2,660	1,994	5,668	1,724	2,287
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	77	25	-19	4	0
NSE	0	0	0	0	0
Total	77	25	-19	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	2,737	2,019	5,649	1,728	2,287
NSE	0	0	0	0	0
Total	2,737	2,019	5,649	1,728	2,287
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 2PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

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
Total	0	0	0	0	0
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.

Supplemental Workpapers for Workpaper 2PB000.011

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

Southern California Gas Company				
Supplemental Pension Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Supplemental pension projection based on projected retirements and distributions estimated by Willis Towers Watson, a global actuarial services firm.				
	Actual		Projected	
	2016		2017	2018
			2019	
Net Periodic Cost	\$ 2,286,894		\$ 2,600,000	\$ 2,110,000
			\$ 1,920,000	
Settlement	\$ -		\$ -	\$ -
See attached projection from Willis Towers Watson				

**San Diego Gas & Electric Company and Southern California Gas Company
General Rate Case Forecast
5-Year Forecast of Projected ASC Accounting Costs and Contributions reflecting Projected Headcount
(\$ in millions)**

	SDG&E Non-Qualified Plan				SoCalGas Non-Qualified Plan					
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
• Estimated ASC Cost										
Service Cost	0.34	0.33	0.34	0.31	0.33	0.18	0.19	0.20	0.20	0.21
Interest Cost	1.00	0.83	0.77	0.58	0.37	0.84	0.79	0.75	0.71	0.65
Expected Return on Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortizations										
Prior Service Cost	(0.11)	(0.09)	(0.07)	(0.07)	(0.03)	0.66	0.69	0.71	0.71	0.74
Unamortized Loss / (Gain)	0.81	0.61	0.58	0.54	0.28	0.75	0.69	0.64	0.59	0.54
Settlements ⁽¹⁾	2.38	0.00	0.00	3.53	0.00	0.00	0.00	0.00	0.00	0.00
Total	4.42	1.68	1.62	4.89	0.95	2.43	2.36	2.30	2.21	2.14
• Contributions reflecting age 65 retirement for select SERP Execs	9.12	3.31	2.37	10.68	2.59	2.60	2.11	1.92	2.51	2.71
• Contributions reflecting financial reporting assumptions	9.83	4.03	4.49	2.36	2.62	2.60	2.11	1.92	2.51	2.71
• Discount Rate	3.55%	3.55%	3.55%	3.55%	3.55%	3.65%	3.65%	3.65%	3.65%	3.65%
• Funded Status Beginning of Year	(32.43)	(24.67)	(22.51)	(21.25)	(11.46)	(24.12)	(22.54)	(21.41)	(20.44)	(18.84)
Projected benefit obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fair value of assets	(32.43)	(24.67)	(22.51)	(21.25)	(11.46)	(24.12)	(22.54)	(21.41)	(20.44)	(18.84)
Funded Status										

⁽¹⁾ Settlement charges

- SDG&E: Executive 1 in 2017 (assumed lump sum of \$5.5M)
- SDG&E: Executive 2 in 2020 (assumed lump sum of \$8.4M)

Willis Towers Watson

San Diego Gas & Electric Company and Southern California Gas Company
 General Rate Case Forecast
 5-Year Forecast of Projected ASC Accounting Costs and Contributions reflecting Projected Headcount
 Other Key Assumptions and Methodology

<u>Other Key Assumptions</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Ultimate</u>
FAS Discount rate	See forecast exhibits					
Salary Scale - Nonqualified plans	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Cash Balance Crediting Rate/Interest Crediting Rate for HRA	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%
Lump sum interest rate	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates
Pre-retirement Mortality ⁽¹⁾	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale
Post-retirement Mortality	Semptra specific table, base year of 2011, with MP-2016 generational projection scale from 2011	Semptra specific table, base year of 2011, with MP-2016 generational projection scale from 2011	Semptra specific table, base year of 2011, with MP-2016 generational projection scale from 2011	Semptra specific table, base year of 2011, with MP-2016 generational projection scale from 2011	Semptra specific table, base year of 2011, with MP-2016 generational projection scale from 2011	Semptra specific table, base year of 2011, with MP-2016 generational projection scale from 2011
Lump Sum Mortality	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF
Retirement Termination/Participation Rates and Marital Status	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures

⁽¹⁾ Executive Life Insurance uses white collar adjustment.

Refer to September 22, 2016 with updates through December 19, 2016 Assumptions Review sent on January 7, 2017 and provided with December 31, 2016 discount rate analyses for assumptions not shown above.

San Diego Gas & Electric Company and Southern California Gas Company
General Rate Case Forecast
**5-Year Forecast of Projected ASC Accounting Costs and Contributions reflecting Projected Headcount
Other Key Assumptions and Methodology**

Methodology

Data and Demographics

- January 1, 2016 participant census. Assumed level/headcount.

Plan Design

- Includes all plan changes described with December 31, 2016 disclosure

Contribution Amounts

- Contributions for nonqualified plans equal to expected benefit payments from general assets

Contribution Policy

- Nonqualified pension plans: expected benefit payments per current pay-as-you-go policy

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Workpaper: VARIOUS

Summary for Category: E. Other Benefit Programs

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	4,213	0	0	0
NSE	0	4,534	4,250	4,475
Total	4,213	4,534	4,250	4,475
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2PB000.012 OTHER BENEFITS - BENEFIT ADMIN FEES

Labor	0	0	0	0
Non-Labor	1,115	0	0	0
NSE	0	1,233	1,087	1,107
Total	1,115	1,233	1,087	1,107
FTE	0.0	0.0	0.0	0.0

2PB000.013 OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Labor	0	0	0	0
Non-Labor	958	0	0	0
NSE	0	960	1,005	1,087
Total	958	960	1,005	1,087
FTE	0.0	0.0	0.0	0.0

2PB000.014 OTHER BENEFITS - EMERGENCY CARE

Labor	0	0	0	0
Non-Labor	187	0	0	0
NSE	0	197	206	217
Total	187	197	206	217
FTE	0.0	0.0	0.0	0.0

2PB000.015 OTHER BENEFITS - MASS TRANSIT

Labor	0	0	0	0
Non-Labor	987	0	0	0
NSE	0	1,025	1,049	1,098
Total	987	1,025	1,049	1,098
FTE	0.0	0.0	0.0	0.0

2PB000.016 OTHER BENEFITS - RETIREMENT ACTIVITIES

Labor	0	0	0	0
Non-Labor	241	0	0	0
NSE	0	465	142	180
Total	241	465	142	180
FTE	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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Workpaper: VARIOUS

In 2016\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2016	2017	2018	2019

2PB000.017 OTHER BENEFITS - SERVICE RECOGNITION

Labor	0	0	0	0
Non-Labor	254	0	0	0
NSE	<u>0</u>	<u>181</u>	<u>267</u>	<u>254</u>
Total	254	181	267	254
FTE	0.0	0.0	0.0	0.0

2PB000.018 OTHER BENEFITS - SPECIAL EVENTS

Labor	0	0	0	0
Non-Labor	471	0	0	0
NSE	<u>0</u>	<u>473</u>	<u>494</u>	<u>532</u>
Total	471	473	494	532
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Services
 Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Activity Description:

Benefit administration and service fees include fees for legally required audits, third-party administrator and record-keeper fees, actuarial and other professional services and the cost of benefit communication materials.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based primarily on expected actuary and audit fees, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,533	1,362	1,265	1,157	1,115	0	0	0	
NSE		0	0	0	0	0	1,233	1,087	1,107	
Total		1,533	1,362	1,265	1,157	1,115	1,233	1,087	1,107	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Services
 Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

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	1,233	1,087	1,107	1,233	1,087	1,107
Total		0	0	0	1,233	1,087	1,107	1,233	1,087	1,107
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	1,233	1,233	0.0	1-Sided Adj	JECHERRY20161204124800580	
Explanation:		2017 Benefit Admin Fees & Services Projection							
2017 Total		0	0	1,233	1,233	0.0			
2018	Other	0	0	1,087	1,087	0.0	1-Sided Adj	JECHERRY20161204124814423	
Explanation:		2018 Benefit Admin Fees & Services Projection							
2018 Total		0	0	1,087	1,087	0.0			
2019	Other	0	0	1,107	1,107	0.0	1-Sided Adj	JECHERRY20161204124827580	
Explanation:		2019 Benefit Admin Fees & Services Projection							
2019 Total		0	0	1,107	1,107	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Services
 Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,437	1,345	1,214	1,154	1,115
NSE	0	0	0	0	0
Total	1,437	1,345	1,214	1,154	1,115
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	54	0	56	0	0
NSE	0	0	0	0	0
Total	54	0	56	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,490	1,345	1,270	1,154	1,115
NSE	0	0	0	0	0
Total	1,490	1,345	1,270	1,154	1,115
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	43	17	-4	3	0
NSE	0	0	0	0	0
Total	43	17	-4	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	1,533	1,362	1,265	1,157	1,115
NSE	0	0	0	0	0
Total	1,533	1,362	1,265	1,157	1,115
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Services
 Workpaper: 2PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	54	0	56	0	0
NSE	0	0	0	0	0
Total	54	0	56	0	0
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	54	0	0.0	1-Sided Adj	JECHERRY20161115162140167

Explanation: Transfer Benefit Admin Fees & Services costs to correct workgroup

2012 Total **0** **54** **0** **0.0**

2013 Total **0** **0** **0** **0.0**

2014	Other	0	56	0	0.0	1-Sided Adj	JECHERRY20161116141154277
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Explanation: Transfer Benefit Admin Fees & Services costs to correct workgroup

2014 Total **0** **56** **0** **0.0**

2015 Total **0** **0** **0** **0.0**

2016 Total **0** **0** **0** **0.0**

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.012

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

Southern California Gas Company						
Benefit Administration Fees and Services Projection						
For Years 2017-2019						
ASSUMPTIONS						
1. Costs for 2017 based on actual 2016 expenditures, 2017-2019 increased by non-labor inflation						
2. Projected non-labor inflation rates are as follows:						
			2017	2018	2019	
			2.04%	1.48%	1.87%	
			Actual	Projected		
			2016	2017	2018	2019
Type of Service	Vendor					
VEBA Audits	Simpson & Simpson		\$ 64,164	\$ 65,474	\$ 66,441	\$ 67,681
Savings Plan Audits	Deloitte		101,223	\$ 103,289	104,814	106,771
Evercore Sempra Stock Fund Fiduciary	Evercore		126,714	\$ 129,300	131,210	133,659
Retirement Plan Consulting	Willis Towers Watson		686,293	\$ 700,298	710,641	723,905
Total Comp Study-GRC	Willis Towers Watson		-	162,500	-	-
Consultation Services	Best Doctors		65,856	-	-	-
Savings Plan Admin/Recordkeeping Fees	T Rowe Price		36,068	\$ 36,804	37,348	38,045
Benefit Info Printing	Diego & Sons		34,848	\$ 35,559	36,084	36,758
Total Cost			\$ 1,115,166	\$1,233,224	\$1,086,538	\$1,106,818

Beginning of Workpaper
2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Activity Description:

The Professional Development Assistance Program (PDAP) provides reimbursement of tuition for degree and certificate programs that maintain or enhance the skills necessary to perform current or prospective jobs within the company.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as estimated costs based on projected employee participation and changes in headcount, which cannot be modeled using other methods

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2012	2013	2014	2015	2016	2017	2018	2019	
Years										
	Labor	0	0	0	0	0	0	0	0	
	Non-Labor	819	1,041	1,384	1,065	958	0	0	0	
	NSE	0	0	0	0	0	960	1,005	1,087	
	Total	819	1,041	1,384	1,065	958	960	1,005	1,087	
	FTE	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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

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	960	1,005	1,087	960	1,005	1,087
Total		0	0	0	960	1,005	1,087	960	1,005	1,087
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	960	960	0.0	1-Sided Adj	JECHERRY20161204125141267	
Explanation:		2017 Educational Assistance Projection							
2017 Total		0	0	960	960	0.0			
2018	Other	0	0	1,005	1,005	0.0	1-Sided Adj	JECHERRY20161204125152877	
Explanation:		2018 Educational Assistance Projection							
2018 Total		0	0	1,005	1,005	0.0			
2019	Other	0	0	1,087	1,087	0.0	1-Sided Adj	JECHERRY20161204125206183	
Explanation:		2019 Educational Assistance Projection							
2019 Total		0	0	1,087	1,087	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	741	1,004	1,375	1,062	957
NSE	0	0	0	0	0
Total	741	1,004	1,375	1,062	957
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	55	25	13	0	1
NSE	0	0	0	0	0
Total	55	25	13	0	1
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	796	1,029	1,389	1,062	958
NSE	0	0	0	0	0
Total	796	1,029	1,389	1,062	958
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	23	13	-5	3	0
NSE	0	0	0	0	0
Total	23	13	-5	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	819	1,041	1,384	1,065	958
NSE	0	0	0	0	0
Total	819	1,041	1,384	1,065	958
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	55	25	13	0.060	1
NSE	0	0	0	0	0
Total	55	25	13	0.060	1
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	55	0	0.0	1-Sided Adj	JECHERRY20161115162720010
Explanation:		Transfer Educational Assistance costs to correct workgroup					
2012 Total		0	55	0	0.0		
2013	Other	0	25	0	0.0	1-Sided Adj	JECHERRY20161116115358587
Explanation:		Transfer Educational Assistance costs to correct workgroup					
2013 Total		0	25	0	0.0		
2014	Other	0	13	0	0.0	1-Sided Adj	JECHERRY20161116141325157
Explanation:		Transfer Educational Assistance costs to correct workgroup					
2014 Total		0	13	0	0.0		
2015	Other	0	0	0	0.0	1-Sided Adj	JECHERRY20161116153618760
Explanation:		Transfer Educational Assistance costs to correct workgroup					
2015 Total		0	0	0	0.0		
2016	Other	0	0	0	0.0	1-Sided Adj	JECHERRY20161116155039950
Explanation:		Transfer Educational Assistance costs to correct workgroup					
2016	Other	0	1	0	0.0	1-Sided Adj	JECHERRY20170210155859713
Explanation:		Transfer Educational Assistance costs to correct workgroup					

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 2PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

<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 Total		0	1	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.013

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

Southern California Gas Company				
Educational Assistance Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Future participation based on rate of participation in 2016				
2. Headcount changes are as follows:				
	2017	2018	2019	
	-1.77%	3.06%	5.92%	
3. Cost per participant based on 2016 cost indexed for inflation				
4. Non-labor inflation factors are as follows:				
	2017	2018	2019	
	2.04%	1.48%	1.87%	
	Actual	Projected		
Year	2016	2017	2018	2019
Employees	8,042	7,900	8,142	8,624
Participants	288	283	292	310
Estimated Cost per Participant	3,325	\$ 3,393	\$ 3,443	\$ 3,507
Total Annual Cost	\$ 958,306	\$ 960,126	\$ 1,005,291	\$ 1,087,181

Beginning of Workpaper
2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Activity Description:

The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable. This program reduces unplanned absences and work time lost due to breakdowns in childcare arrangements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based Method chosen as projected costs based on contracted amounts, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		150	204	158	166	187	0	0	0	
NSE		0	0	0	0	0	197	206	217	
Total		150	204	158	166	187	197	206	217	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

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	197	206	217	197	206	217
Total		0	0	0	197	206	217	197	206	217
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	197	197	0.0	1-Sided Adj	JECHERRY20161204125642313	
Explanation:		2017 Emergency Childcare Projection							
2017 Total		0	0	197	197	0.0			
2018	Other	0	0	206	206	0.0	1-Sided Adj	JECHERRY20161204125657123	
Explanation:		2018 Emergency Childcare Projection							
2018 Total		0	0	206	206	0.0			
2019	Other	0	0	217	217	0.0	1-Sided Adj	JECHERRY20161204125708767	
Explanation:		2019 Emergency Childcare Projection							
2019 Total		0	0	217	217	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	145	201	158	166	187
NSE	0	0	0	0	0
Total	145	201	158	166	187
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	145	201	158	166	187
NSE	0	0	0	0	0
Total	145	201	158	166	187
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	4	3	-1	0	0
NSE	0	0	0	0	0
Total	4	3	-1	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	150	204	158	166	187
NSE	0	0	0	0	0
Total	150	204	158	166	187
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	145	201	158	166	187
NSE	0	0	0	0	0
Total	145	201	158	166	187
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	145	0	0.0	CCTR Transf From 2200-0005.003	JECHERRY20161203152525373
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2012 Total		0	145	0	0.0		
2013	Other	0	201	0	0.0	CCTR Transf From 2200-0005.003	JECHERRY20161203152940903
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2013 Total		0	201	0	0.0		
2014	Other	0	158	0	0.0	CCTR Transf From 2200-0005.003	JECHERRY20161203153314980
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2014 Total		0	158	0	0.0		
2015	Other	0	166	0	0.0	CCTR Transf From 2200-0005.003	JECHERRY20161203153735030
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2015 Total		0	166	0	0.0		
2016	Other	0	166	0	0.0	CCTR Transf From 2200-0005.003	JECHERRY20161203154120843
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2016	Other	0	22	0	0.0	1-Sided Adj	JECHERRY20170310204404323
Explanation:		Transfer to the correct workpaper group					

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 2PB000.014 - OTHER BENEFITS - EMERGENCY CARE

<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 Total		0	187	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.014

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

Southern California Gas Company				
Wellness and Emergency Child Care Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Most costs below are projected for 2017 based on underlying assumptions for each item labeled below. Costs for 2018-2019 reflect increases for non labor inflation and projected changes in headcount.				
2. Non labor inflation for 2017-2019 are as follows:				
		2017	2018	2019
		2.04%	1.48%	1.87%
3. Emergency child care is estimated in increase as follows				
		5.00%	5.00%	
	Actual	Projected		
	2016	2017	2018	2019
Calendars (1 per employee)	\$ 11,913	\$ 18,000	\$ 18,266	\$ 18,607
Quarterly Wellness Newsletter & E-Library	17,528	22,000	\$ 22,605	\$ 23,027
Health Fairs, Special Events, Stand Down Events (Org. Requests): Wellness Presentations, Chair Massages, Reflexology, etc.	24,375	31,050	31,509	32,097
Literature/Brochures (for health fairs/safety stand downs, events, ee requests)	4,126	2,570	2,608	2,657
Online Wellness Lending Library: Videos/Books; Training materials	39,600	43,000	43,635	44,450
Wellness Initiatives		283,315	298,159	301,784
Fitness Subsidy Program	233,931	107,500	97,925	99,753
YMCA Ketchum Downtown Dues	20,734	18,495	19,004	19,527
LA Fitness - Annual Fee	2,100	2,500	2,569	2,640
Subsidized Fitness Programs (i.e., Marathon Trng; YMCA Stair Climb, etc.)	4,450	6,500	7,500	8,750
Yoga (Instructor-led classes)	9,265	15,000	15,413	15,701
Weight Watchers - Discount/Subsidy Program	15,330	45,000	45,665	46,517
Financial Wellness Program	-	25,000	25,369	25,843
Lunch N Learn Presentations (12x \$425)	59	5,100	5,175	5,272
Event Catering (Healthy Snacks, refreshments)	2,267	3,000	3,086	3,144
Misc & Parking validations at GCT for Wellness presenters and vendors	-	8,500	8,734	8,897
Annual SCG Safety Congress x 2/yr (Presenters/workshops/misc)	-	4,000	4,500	4,584
Incentive/Prizes/Giveaways/Misc. program supplies and expenses	22,683	27,500	27,906	28,427
Flu Shots (\$31/shot; supplemental shots for smaller locations not covered under Blue Cross cap); based on participation levels	11,385	15,000	15,222	15,506
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings	6,189	20,000	20,295	20,674
Health Risk Assessments (employee wellness baseline study)	-	30,000	30,000	-
Other	395.00	-	-	-
Wellness Total	\$ 426,329	\$ 733,030	\$ 745,145	\$ 727,854
Net FOF savings from elimination of NU fitness subsidy		\$ (5,250)	\$ (21,000)	\$ (21,000)
Emergency/Disaster Child Care Program	\$ 187,193	\$ 196,600	\$ 206,430	\$ 216,752
SDGE share of Back up & Emergency Childcare Program				
2017 costs based on annualized costs to date as of December 31, 2016				

Beginning of Workpaper
2PB000.015 - OTHER BENEFITS - MASS TRANSIT

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

Activity Description:

This program provides transit subsidies for employees who use public transportation, vanpools and carpools.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as projected costs are based on estimated participation in plan which cannot be projected using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		686	814	971	985	987	0	0	0	
NSE		0	0	0	0	0	1,025	1,049	1,098	
Total		686	814	971	985	987	1,025	1,049	1,098	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

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	1,025	1,049	1,098	1,025	1,049	1,098
Total		0	0	0	1,025	1,049	1,098	1,025	1,049	1,098
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	1,025	1,025	0.0	1-Sided Adj	JECHERRY20161204130442173	
Explanation:		2017 Mass Transit Incentive Projection							
2017 Total		0	0	1,025	1,025	0.0			
2018	Other	0	0	1,049	1,049	0.0	1-Sided Adj	JECHERRY20161204130453000	
Explanation:		2018 Mass Transit Incentive Projection							
2018 Total		0	0	1,049	1,049	0.0			
2019	Other	0	0	1,098	1,098	0.0	1-Sided Adj	JECHERRY20161204130530643	
Explanation:		2019 Mass Transit Incentive Projection							
2019 Total		0	0	1,098	1,098	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive
Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	-135	-82	-125	-166	812
NSE	0	0	0	0	0
Total	-135	-82	-125	-166	812
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	802	886	1,099	1,148	175
NSE	0	0	0	0	0
Total	802	886	1,099	1,148	175
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	667	804	974	983	987
NSE	0	0	0	0	0
Total	667	804	974	983	987
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	19	10	-3	3	0
NSE	0	0	0	0	0
Total	19	10	-3	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	686	814	971	985	987
NSE	0	0	0	0	0
Total	686	814	971	985	987
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	802	886	1,099	1,148	175
NSE	0	0	0	0	0
Total	802	886	1,099	1,148	175
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	161	0	0.0	CCTR Transf From 2200-0734.000	HTNGUYEN20161129154702210
Explanation:		Transportation subsidies should be moved from Fleet & Facilities area to the Compensation & BEnefits area where these subsidies are defunded					
2012	Other	0	641	0	0.0	CCTR Transf To 2200-0618.000	JECHERRY20161130102652160
Explanation:		Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)					
2012 Total		0	802	0	0.0		
2013	Other	0	134	0	0.0	CCTR Transf From 2200-0734.000	HTNGUYEN20161129154925510
Explanation:		Transportation subsidies should be moved from Fleet & Facilities area to the Compensation & BEnefits area where these subsidies are defunded					
2013	Other	0	1	0	0.0	CCTR Transf From 2200-0583.000	JLORTIZ20161107123331113
Explanation:		Transfer cost from Gas Distribution CC 2200-0583 to Corp Center Compensation and Benefits CC 2200-0005.019.					
2013	Other	0	751	0	0.0	CCTR Transf To 2200-0618.000	JECHERRY20161130103510840
Explanation:		Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)					
2013	Other	0	-1	0	0.0	1-Sided Adj	JECHERRY20161130103724303
Explanation:		Transfer mass transit costs to correct workgroup					
2013 Total		0	886	0	0.0		

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

<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	245	0	0.0	CCTR Transf From 2200-0734.000	HTNGUYEN20161129155049607
Explanation: Transportation subsidies should be moved from Fleet & Facilities area to the Compensation & BEnefits area where these subsidies are defened							
2014	Other	0	0	0	0.0	CCTR Transf From 2200-2345.000	JLORTIZ20161107123809380
Explanation: Transfer cost from Gas Distribution CC 2200-2345 to Corp Center Compensation and Benefits CC 2200-0005.019.							
2014	Other	0	853	0	0.0	CCTR Transf To 2200-0618.000	JECHERRY20161130104143490
Explanation: Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)							
2014	Other	0	1	0	0.0	1-Sided Adj	JECHERRY20161130104247337
Explanation: Transfer mass transit costs to correct workgroup							
2014 Total		0	1,099	0	0.0		
2015	Other	0	190	0	0.0	CCTR Transf From 2200-0734.000	HTNGUYEN20161129155205383
Explanation: Transportation subsidies are moved from Fleet & Facilities area to the Compensation & BEnefits area where these subsidies are defened							
2015	Other	0	951	0	0.0	CCTR Transf To 2200-0618.000	JECHERRY20161130104439070
Explanation: Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)							
2015	Other	0	7	0	0.0	1-Sided Adj	JECHERRY20161130104544300
Explanation: Transfer mass transit costs to correct workgroup							
2015 Total		0	1,148	0	0.0		
2016	Other	0	190	0	0.0	CCTR Transf From 2200-0734.000	HTNGUYEN20161129155241460
Explanation: Transportation subsidies are moved from Fleet & Facilities area to the Compensation & Benefits area where these subsidies are defened							
2016	Other	0	37	0	0.0	CCTR Transf From 2200-0734.000	HTNGUYEN20170214104729350
Explanation: Transportation subsidies are moved from Fleet & Facilities area to the Compensation & Benefits area where these subsidies are defened							
2016	Other	0	951	0	0.0	CCTR Transf To 2200-0618.000	JECHERRY20161130104829290
Explanation: Transfer of employee Parking Deduction cost for Gas Company Tower to real estate & facilities witness area (From: 2200-0005.019 To: 2200-0618.000)							

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 2PB000.015 - OTHER BENEFITS - MASS TRANSIT

<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	Other	0	-1,004	0	0.0	1-Sided Adj	JECHERRY20170216115240383
Explanation: Transfer mass transit costs to correct workgroup							
2016 Total		0	175	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.015

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

Southern California Gas Company					
Transportation Subsidy Forecast					
For Years 2017-2019					
Assumptions					
1. Transportation subsidy costs projected based on utilization as of December 31, 2016 based on current subsidies and indexed for changes in headcount.					
2. Mass Transit Allowance projected based on 2016 cost.					
3. Primary assumptions for projection are as follows:					
# Participants as of 12/31/16			1,212		
Average Monthly Cost/Participant			\$ 55.81		
Annualized Average Cost			\$ 669.72		
Headcount as of 12/31/16			8,042		
	Actual		Projected		
Year	2016		2017	2018	2019
Total Employees			7,900	8,142	8,624
Estimated Participants			1,191	1,227	1,300
Subsidy Cost	\$ 759,494		\$ 797,637	\$ 821,746	\$ 870,636
Mass Transit Allowance	227,220		227,220	227,220	227,220
Total Cost	\$ 986,714		\$ 1,024,856	\$ 1,048,966	\$ 1,097,856

Beginning of Workpaper
2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Activity Description:

Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on estimated costs, which cannot be projected using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		168	211	192	256	241	0	0	0	
NSE		0	0	0	0	0	465	142	180	
Total		168	211	192	256	241	465	142	180	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

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	465	142	180	465	142	180
Total		0	0	0	465	142	180	465	142	180
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	465	465	0.0	1-Sided Adj	JECHERRY20161204130811033	
Explanation:		2017 Retirement Activities Projection							
2017 Total		0	0	465	465	0.0			
2018	Other	0	0	142	142	0.0	1-Sided Adj	JECHERRY20161204130827390	
Explanation:		2018 Retirement Activities Projection							
2018 Total		0	0	142	142	0.0			
2019	Other	0	0	180	180	0.0	1-Sided Adj	JECHERRY20161204130853330	
Explanation:		2019 Retirement Activities Projection							
2019 Total		0	0	180	180	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	163	393	192	253	239
NSE	0	0	0	0	0
Total	163	393	192	253	239
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-185	1	3	2
NSE	0	0	0	0	0
Total	0	-185	1	3	2
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	163	208	193	256	241
NSE	0	0	0	0	0
Total	163	208	193	256	241
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	5	3	-1	1	0
NSE	0	0	0	0	0
Total	5	3	-1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	168	211	192	256	241
NSE	0	0	0	0	0
Total	168	211	192	256	241
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 2PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

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	-185	1	3	2
NSE	0	0	0	0	0
Total	0	-185	1	3	2
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 Total		0	0	0	0.0		
2013	Other	0	-185	0	0.0	1-Sided Adj	JECHERRY20161116115605447
2013 Total		0	-185	0	0.0		
2014	Other	0	1	0	0.0	1-Sided Adj	JECHERRY20161116141603247
2014 Total		0	1	0	0.0		
2015	Other	0	3	0	0.0	1-Sided Adj	JECHERRY20161116153908823
2015 Total		0	3	0	0.0		
2016	Other	0	3	0	0.0	1-Sided Adj	JECHERRY20161116155227183
2016 Total		0	2	0	0.0		
2016	Other	0	-1	0	0.0	1-Sided Adj	JECHERRY20170210160213690
2016 Total		0	2	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.016

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

Southern California Gas Company				
Retirement Activities Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Cost for 2017-2019 projected based on 2016 actual cost indexed for non-labor inflation.				
2. Non labor inflation rates are as follows:				
		2017	2018	2019
		2.04%	1.48%	1.87%
	Actual			
3. Expected retirements	309	584	176	219
4. Cost per retirement	\$ 780	796	807	822
	Actual	Projected		
	2016	2017	2018	2019
Total Cost	\$ 240,924	464,631	142,094	180,110

Beginning of Workpaper
2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Activity Description:

Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on service history of employees, which cannot be modeled using other methods.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		222	238	167	273	254	0	0	0	
NSE		0	0	0	0	0	181	267	254	
Total		222	238	167	273	254	181	267	254	
FTE		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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

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	181	267	254	181	267	254
Total		0	0	0	181	267	254	181	267	254
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	181	181	0.0	1-Sided Adj	JECHERRY20161204131212017	
Explanation:		2017 Service Recognition Projection							
2017 Total		0	0	181	181	0.0			
2018	Other	0	0	267	267	0.0	1-Sided Adj	JECHERRY20161204131235067	
Explanation:		2018 Service Recognition Projection							
2018 Total		0	0	267	267	0.0			
2019	Other	0	0	254	254	0.0	1-Sided Adj	JECHERRY20161204131257520	
Explanation:		2019 Service Recognition Projection							
2019 Total		0	0	254	254	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	202	233	167	272	254
NSE	0	0	0	0	0
Total	202	233	167	272	254
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	14	2	1	0	0
NSE	0	0	0	0	0
Total	14	2	1	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	216	235	168	272	254
NSE	0	0	0	0	0
Total	216	235	168	272	254
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	6	3	-1	1	0
NSE	0	0	0	0	0
Total	6	3	-1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	222	238	167	273	254
NSE	0	0	0	0	0
Total	222	238	167	273	254
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 2PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	14	2	0.598	0	0
NSE	0	0	0	0	0
Total	14	2	0.598	0	0
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	14	0	0.0	1-Sided Adj	JECHERRY20161115163025263
Explanation:		Transfer Service Recognition costs to correct workgroup					
2012 Total		0	14	0	0.0		
2013	Other	0	2	0	0.0	1-Sided Adj	JECHERRY20161116115654307
Explanation:		Transfer Service Recognition costs to correct workgroup					
2013 Total		0	2	0	0.0		
2014	Other	0	1	0	0.0	1-Sided Adj	JECHERRY20161116141721310
Explanation:		Transfer Service Recognition costs to correct workgroup					
2014 Total		0	1	0	0.0		
2015 Total		0	0	0	0.0		
2016 Total		0	0	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.017

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

Southern California Gas Company					
Service Award Forecast					
For Years 2017-2019					
ASSUMPTIONS					
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.					
2. Estimated cost per award based on sampling of invoices paid in 2016 for each award level indexed for non-labor inflation.					
3. Non labor inflation for 2017-2019 are as follows:					
	<u>2017</u>	<u>2018</u>	<u>2019</u>		
	2.04%	1.48%	1.87%		
	Actual	Projected			
	2016	2017	2018	2019	
Estimated Recipients					
5 Years of Service		528	461	508	
10 Years of Service		313	257	185	
15 Years of Service		267	355	203	
20 Years of Service		81	178	153	
25 Years of Service		13	60	62	
30 Years of Service		47	80	190	
35 Years of Service		85	220	140	
40 Years of Service		35	58	88	
45 Years of Service		7	18	16	
Estimated Cost Per Award					
5 Years of Service		\$ 80	\$ 81	\$ 83	
10 Years of Service		120	122	124	
15 Years of Service		140	142	145	
20 Years of Service		160	162	165	
25 Years of Service		200	203	207	
30 Years of Service		230	233	238	
35 Years of Service		280	284	289	
40 Years of Service		320	325	331	
45 Years of Service		380	386	393	
Projected Amount					
5 Years of Service		\$ 42,240	\$ 37,425	\$ 42,010	
10 Years of Service		37,560	31,295	22,948	
15 Years of Service		37,380	50,434	29,378	
20 Years of Service		12,960	28,901	25,305	
25 Years of Service		2,600	12,177	12,818	
30 Years of Service		10,810	18,672	45,173	
35 Years of Service		23,800	62,510	40,521	
40 Years of Service		11,200	18,834	29,109	
45 Years of Service		2,660	6,941	6,285	
Cost		\$ 254,264	\$ 181,210	\$ 267,189	\$ 253,548

Beginning of Workpaper
2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

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

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 7. Special Events
 Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

Activity Description:

Special Events night is a long-standing benefit highly valued by employees at all levels. It is the one time a year when employees from union and management ranks from all around the company gather in one place.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based on estimates, which cannot be projected using other methods

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		450	436	390	455	471	0	0	0	
NSE		0	0	0	0	0	473	494	532	
Total		450	436	390	455	471	473	494	532	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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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	473	494	532	473	494	532
Total		0	0	0	473	494	532	473	494	532
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	473	473	0.0	1-Sided Adj	JECHERRY20161204132507990	
Explanation:		2017 Special Events Projection							
2017 Total		0	0	473	473	0.0			
2018	Other	0	0	494	494	0.0	1-Sided Adj	JECHERRY20161204132523243	
Explanation:		2018 Special Events Projection							
2018 Total		0	0	494	494	0.0			
2019	Other	0	0	532	532	0.0	1-Sided Adj	JECHERRY20161204132558147	
Explanation:		2019 Special Events Projection							
2019 Total		0	0	532	532	0.0			

Note: Totals may include rounding differences.

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

Area: CORP CTR - COMPENSATION & BENEFITS
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 Category: E. Other Benefit Programs
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 Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	437	243	391	454	471
NSE	0	0	0	0	0
Total	437	243	391	454	471
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	187	0	0	0
NSE	0	0	0	0	0
Total	0	187	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	437	430	391	454	471
NSE	0	0	0	0	0
Total	437	430	391	454	471
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	13	5	-1	1	0
NSE	0	0	0	0	0
Total	13	5	-1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	450	436	390	455	471
NSE	0	0	0	0	0
Total	450	436	390	455	471
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: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
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 Workpaper: 2PB000.018 - OTHER BENEFITS - SPECIAL EVENTS

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	187	0	0.022	0
NSE	0	0	0	0	0
Total	0	187	0	0.022	0
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 Total		0	0	0	0.0		
2013	Other	0	187	0	0.0	1-Sided Adj	JECHERRY20161116115752447
2013 Total		0	187	0	0.0		
2014 Total		0	0	0	0.0		
2015	Other	0	0	0	0.0	1-Sided Adj	JECHERRY20161116154146300
2015 Total		0	0	0	0.0		
2016	Other	0	0	0	0.0	1-Sided Adj	JECHERRY20161116155320823
2016 Total		0	0	0	0.0		
2016	Other	0	0	0	0.0	1-Sided Adj	JECHERRY20170210160418090
2016 Total		0	0	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2PB000.018

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

Southern California Gas Company					
Special Events Night Budget					
For Years 2017-2019					
ASSUMPTIONS					
1. Special Events calculated based on prior event indexed for inflation and changes in headcount					
2. Non labor inflation for 2017-2019 are as follows:					
		2017	2018	2019	
		2.04%	1.48%	1.87%	
3. Projected headcount and percentage increase are as follows:					
	Headcount	7,900	8,142	8,624	
	Increase/(Decrease) to Prior Year	-1.77%	3.06%	5.92%	
		Actual	Projected		
		2016	2017	2018	2019
Costs by Year		\$ 471,410	\$ 472,537	\$ 493,991	\$ 532,455

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

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0005	000	PENSION & BENEFITS - MEDICAL
2200-8000	000	MGMT/C&T INCENTIVE AWARDS - For GRC use only