

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2024 (U 902-M))

Application No. 22-05-016

Exhibit No.: (SDG&E-32-WP-R-E)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF ALEXANDRA G. TAYLOR
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

ERRATA

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MAY 2023



2024 General Rate Case - REVISED

ERRATA

INDEX OF WORKPAPERS

Exhibit SDG&E-32-WP-R-E - PEOPLE AND CULTURE DEPARTMENT

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San Diego Gas & Electric Company
 2024 GRC - REVISED
 ERRATA

Overall Summary For Exhibit No. SDG&E-32-WP-R-E

Area:	PEOPLE AND CULTURE DEPARTMENT
Witness:	Alexandra G. Taylor

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Non-Shared Services	15,390	17,055	17,775	19,605
Shared Services	1,828	1,876	1,876	1,969
Total	17,218	18,931	19,651	21,574

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. VP - People and Culture	721	1,021	1,021	1,021
B. Total Disability	287	287	287	287
C. Workers' Compensation	3,189	3,539	3,682	3,828
D. Long-Term Disability (LTD)	2,259	2,412	2,584	2,788
E. Human Resources	2,250	2,509	2,493	2,900
F. Diversity and Inclusion	485	555	607	945
G. Diversity and Workforce Management	2,608	2,883	2,880	3,057
H. Organizational Effectiveness	1,819	1,937	1,937	2,428
I. Business Optimization	274	304	304	374
J. Executive Offices	1,498	1,608	1,980	1,977
Total	15,390	17,055	17,775	19,605

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: A. VP - People and Culture
Workpaper: 1HR000.000

Summary for Category: A. VP - People and Culture

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	338	338	338	338
Non-Labor	383	683	683	683
NSE	0	0	0	0
Total	721	1,021	1,021	1,021
FTE	1.5	1.5	1.5	1.5

Workpapers belonging to this Category:

1HR000.000 VP - People and Culture

Labor	338	338	338	338
Non-Labor	383	683	683	683
NSE	0	0	0	0
Total	721	1,021	1,021	1,021
FTE	1.5	1.5	1.5	1.5

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR000.000 - VP - People and Culture

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. VP - People and Culture
 Category-Sub: 1. VP - People and Culture
 Workpaper: 1HR000.000 - VP - People and Culture

Activity Description:

The VP – People and Culture provides leadership and strategic direction to an organization of approximately 70 employees, as well as ensures employees have the qualifications, experience, and skillset to perform their work. The VP - People and Culture is also responsible for implementing policies, programs, and activities aimed at attracting and retaining a qualified skilled workforce that is invested in the Company's goals and serving the community.

Forecast Explanations:

Labor - Base YR Rec

Base year methodology was selected as this is the most accurate representation of the current employee headcounts and related costs supported by these organizations.

Non-Labor - Base YR Rec

Base year methodology was selected as this is the most accurate representation of the current employee headcounts and related costs supported by these organizations.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		156	143	343	402	338	338	338	338	
Non-Labor		801	721	641	463	383	683	683	683	
NSE		0	0	0	0	0	0	0	0	
Total		957	864	983	865	721	1,021	1,021	1,021	
FTE		1.5	1.3	1.6	1.7	1.5	1.5	1.5	1.5	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. VP - People and Culture
 Category-Sub: 1. VP - People and Culture
 Workpaper: 1HR000.000 - VP - People and Culture

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	338	338	338	0	0	0	338	338	338
Non-Labor	Base YR Rec	383	383	383	300	300	300	683	683	683
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		721	721	721	300	300	300	1,021	1,021	1,021
FTE	Base YR Rec	1.5	1.5	1.5	0.0	0.0	0.0	1.5	1.5	1.5

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	300	0	300	0.0	1-Sided Adj
Explanation:	Executive catering costs that were not incurred during 2021 due to Covid restrictions. Once employees return to the office, catering cost will resume to normal level.					
2022 Total	0	300	0	300	0.0	
2023	0	300	0	300	0.0	1-Sided Adj
Explanation:	Executive catering costs that were not incurred during 2021 due to Covid restrictions. Once employees return to the office, catering cost will resume to normal level.					
2023 Total	0	300	0	300	0.0	
2024	0	300	0	300	0.0	1-Sided Adj
Explanation:	Executive catering costs that were not incurred during 2021 due to Covid restrictions. Once employees return to the office, catering cost will resume to normal level.					
2024 Total	0	300	0	300	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: A. VP - People and Culture
Category-Sub: 1. VP - People and Culture
Workpaper: 1HR000.000 - VP - People and Culture

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	409	425	283	341	794
Non-Labor	711	661	598	430	383
NSE	0	0	0	0	0
Total	1,120	1,087	881	772	1,177
FTE	2.3	2.1	1.4	1.5	1.4
Adjustments (Nominal \$) **					
Labor	-287	-311	0	0	-500
Non-Labor	-7	-7	-2	-1	0
NSE	0	0	0	0	0
Total	-294	-317	-2	-1	-500
FTE	-1.0	-1.0	0.0	0.0	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	122	114	283	341	294
Non-Labor	704	655	596	429	383
NSE	0	0	0	0	0
Total	826	769	879	771	676
FTE	1.3	1.1	1.4	1.5	1.3
Vacation & Sick (Nominal \$)					
Labor	18	17	41	48	44
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	18	17	41	48	44
FTE	0.2	0.2	0.2	0.2	0.2
Escalation to 2021\$					
Labor	16	11	19	12	0
Non-Labor	96	66	45	33	0
NSE	0	0	0	0	0
Total	113	77	64	46	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	156	143	343	402	338
Non-Labor	801	721	641	463	383
NSE	0	0	0	0	0
Total	957	864	983	865	721
FTE	1.5	1.3	1.6	1.7	1.5

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: A. VP - People and Culture
Category-Sub: 1. VP - People and Culture
Workpaper: 1HR000.000 - VP - People and Culture

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years	2017	2018	2019	2020	2021	
Labor	-287	-311	0	0	-500	
Non-Labor	-7	-7	-2	-0.905	-0.275	
NSE	0	0	0	0	0	
Total	-294	-317	-2	-0.905	-500	
FTE	-1.0	-1.0	0.0	0.0	-0.1	

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-287	-7	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2017 Total	-287	-7	0	-1.0	
2018	-311	-7	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018 Total	-311	-7	0	-1.0	
2019	0	-2	0	0.0	1-Sided Adj
Explanation:	Exclude non-recurring consulting expenses.				
2019 Total	0	-2	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-1	0	0.0	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-500	0	0	-0.1	1-Sided Adj
Explanation:	2021 severance payment that will not be incurred in the future.				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: A. VP - People and Culture
Category-Sub: 1. VP - People and Culture
Workpaper: 1HR000.000 - VP - People and Culture

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021 Total	-500	0	0	-0.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. Total Disability
 Workpaper: 1HR001.000

Summary for Category: B. Total Disability

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	287	287	287	287
NSE	0	0	0	0
Total	<u>287</u>	<u>287</u>	<u>287</u>	<u>287</u>
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1HR001.000 Total Disability

Labor	0	0	0	0
Non-Labor	287	287	287	287
NSE	0	0	0	0
Total	<u>287</u>	<u>287</u>	<u>287</u>	<u>287</u>
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR001.000 - Total Disability

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. Total Disability
 Category-Sub: 1. Total Disability
 Workpaper: 1HR001.000 - Total Disability

Activity Description:

The San Diego Gas & Electric Cash Balance Plan provides disability benefits to qualified employees who are not expected to return to work due to a serious medical condition.

Forecast Explanations:

Labor - Base YR Rec

Base year methodology was selected as this is the most accurate representation of the current employee headcounts and related costs supported by these organizations.

Non-Labor - Base YR Rec

Base year methodology was selected as this is the most accurate representation of the current employee headcounts and related costs supported by these organizations.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	-29	28	0	0	0	0	0	
Non-Labor		307	246	295	286	287	287	287	287	
NSE		0	0	0	0	0	0	0	0	
Total		307	218	322	286	287	287	287	287	
FTE		0.0	-0.4	0.4	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. Total Disability
 Category-Sub: 1. Total Disability
 Workpaper: 1HR001.000 - Total Disability

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	0	0	0	0	0	0	0	0	0
Non-Labor	Base YR Rec	287	287	287	0	0	0	287	287	287
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		287	287	287	0	0	0	287	287	287
FTE	Base YR Rec	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: B. Total Disability
Category-Sub: 1. Total Disability
Workpaper: 1HR001.000 - Total Disability

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	-23	23	0	0
Non-Labor	270	224	274	265	287
NSE	0	0	0	0	0
Total	270	201	297	265	287
FTE	0.0	-0.3	0.3	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	-23	23	0	0
Non-Labor	270	224	274	265	287
NSE	0	0	0	0	0
Total	270	201	297	265	287
FTE	0.0	-0.3	0.3	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	-3	3	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	-3	3	0	0
FTE	0.0	-0.1	0.1	0.0	0.0
Escalation to 2021\$					
Labor	0	-2	2	0	0
Non-Labor	37	23	21	21	0
NSE	0	0	0	0	0
Total	37	20	22	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	-29	28	0	0
Non-Labor	307	246	295	286	287
NSE	0	0	0	0	0
Total	307	218	322	286	287
FTE	0.0	-0.4	0.4	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.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. Total Disability
 Category-Sub: 1. Total Disability
 Workpaper: 1HR001.000 - Total Disability

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	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>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: C. Workers' Compensation
 Workpaper: 1HR002.000

Summary for Category: C. Workers' Compensation

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	3,189	0	0	0
NSE	0	3,539	3,682	3,828
Total	3,189	3,539	3,682	3,828
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1HR002.000 Workers' Compensation

Labor	0	0	0	0
Non-Labor	3,189	0	0	0
NSE	0	3,539	3,682	3,828
Total	3,189	3,539	3,682	3,828
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR002.000 - Workers' Compensation

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: C. Workers' Compensation
 Category-Sub: 1. Workers' Compensation
 Workpaper: 1HR002.000 - Workers' Compensation

Activity Description:

In accordance with the law, employees injured on the job receive state-mandated benefits through SDG&E's Workers' Compensation Program. These benefits include temporary disability, permanent disability, and supplemental job displacement. The forecast includes costs associated with medical treatment and claim-related administrative costs and expenses.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

Zero Based forecast methodology was chosen as costs are based on estimated changes in headcount which cannot be forecasted using any other method.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		4,036	4,336	4,100	3,355	3,189	0	0	0	
NSE		0	0	0	0	0	3,539	3,682	3,828	
Total		4,036	4,336	4,100	3,355	3,189	3,539	3,682	3,828	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: C. Workers' Compensation
 Category-Sub: 1. Workers' Compensation
 Workpaper: 1HR002.000 - Workers' Compensation

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	3,539	3,682	3,828	3,539	3,682	3,828
Total		0	0	0	3,539	3,682	3,828	3,539	3,682	3,828
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	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	3,539	3,539	0.0	1-Sided Adj
Explanation: 2022 projection for worker's comp. Refer to Supplemental Workpapers.						
2022 Total		0	0	3,539	3,539	0.0
2023	0	0	3,682	3,682	0.0	1-Sided Adj
Explanation: 2023 projection for worker's comp. Refer to Supplemental Workpapers.						
2023 Total		0	0	3,682	3,682	0.0
2024	0	0	3,828	3,828	0.0	1-Sided Adj
Explanation: 2024 projection for worker's comp. Refer to Supplemental Workpapers.						
2024 Total		0	0	3,828	3,828	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: C. Workers' Compensation
Category-Sub: 1. Workers' Compensation
Workpaper: 1HR002.000 - Workers' Compensation

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,551	3,939	3,810	3,113	3,188
NSE	0	0	0	0	0
Total	3,551	3,939	3,810	3,113	3,188
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	3	0	1
NSE	0	0	0	0	0
Total	0	0	3	0	1
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,550	3,939	3,813	3,113	3,189
NSE	0	0	0	0	0
Total	3,550	3,939	3,813	3,113	3,189
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 2021\$					
Labor	0	0	0	0	0
Non-Labor	486	397	286	242	0
NSE	0	0	0	0	0
Total	486	397	286	242	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	4,036	4,336	4,100	3,355	3,189
NSE	0	0	0	0	0
Total	4,036	4,336	4,100	3,355	3,189
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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: C. Workers' Compensation
 Category-Sub: 1. Workers' Compensation
 Workpaper: 1HR002.000 - Workers' Compensation

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-0.270	0	3	0	1
NSE	0	0	0	0	0
Total	-0.270	0	3	0	1
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Adjusting to match the general ledger account.				
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	3	0	0.0	1-Sided Adj
Explanation:	Adjusting to match the general ledger account.				
2019 Total	0	3	0	0.0	
2020 Total	0	0	0	0.0	
2021	0	1	0	0.0	1-Sided Adj
Explanation:	Adjusting to match the general ledger account.				
2021 Total	0	1	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1HR002.000

SDG&E

Workers' Compensation Projection
For Years 2022-2024

Type of Cost	Account	Actual			3 Year Avg used for Projection	Projected		
		2019	2020	2021		2022	2023	2024
Medical	6120037	1,682,525.37	1,173,132.39	1,205,496.50	\$ 1,353,718	\$ 1,438,325	\$ 1,528,221	\$ 1,623,735
Expense (Litigation, etc.)	6120038	571,928.34	439,475.87	361,923.08	457,776	480,490	476,361	475,178
Indemnity (TD & PD)	6120139	1,740,536.24	1,714,473.06	1,624,327.69	1,693,112	1,757,627	1,812,838	1,864,811
Administration	6120140	132,423.06	98,144.98	91,989.92	107,519	112,854	111,884	111,607
Excess Liability Refunds	6120141	(318,830.51)	(312,154.33)	(102,821.46)	(244,602)	(256,739)	(254,533)	(253,900)
Return to Work Exams	6120078	4,489.70		8,555.90	6,523	6,930	6,871	6,854
Total Cost		\$ 3,813,072	\$ 3,113,072	\$ 3,189,472	\$ 3,374,046	\$ 3,539,488	\$ 3,681,643	\$ 3,828,283

Assumptions

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

Escalation Factors

Labor Escalation	3.81%	3.14%	2.87%
Non Labor Escalation	4.96%	-0.86%	-0.25%
Medical Premium Escalation	6.25%	6.25%	6.25%

* Values from prior budget file.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: D. Long-Term Disability (LTD)
 Workpaper: 1HR002.001

Summary for Category: D. Long-Term Disability (LTD)

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	2,259	2,412	2,584	2,788
NSE	0	0	0	0
Total	2,259	2,412	2,584	2,788
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1HR002.001 Long-Term Disability (LTD)

Labor	0	0	0	0
Non-Labor	2,259	2,412	2,584	2,788
NSE	0	0	0	0
Total	2,259	2,412	2,584	2,788
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR002.001 - Long-Term Disability (LTD)

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: D. Long-Term Disability (LTD)
 Category-Sub: 1. Long-Term Disability (LTD)
 Workpaper: 1HR002.001 - Long-Term Disability (LTD)

Activity Description:

The Company's Workers' Compensation Plan provides income replacement when an employee suffers a serious health condition. The plan is self-insured, self-administered by SDG&E. All employees are covered by LTD and the cost is paid for in part by a Company Contribution and in part by the employees themselves.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

Zero Based forecast methodology was chosen as costs are based on estimated changes in headcount, which cannot be forecasted using any other method.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,352	1,043	806	2,183	2,259	2,412	2,584	2,788	
NSE		0	0	0	0	0	0	0	0	
Total		1,352	1,043	806	2,183	2,259	2,412	2,584	2,788	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: D. Long-Term Disability (LTD)
 Category-Sub: 1. Long-Term Disability (LTD)
 Workpaper: 1HR002.001 - Long-Term Disability (LTD)

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	2,412	2,584	2,788	2,412	2,584	2,788
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	2,412	2,584	2,788	2,412	2,584	2,788
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	2,412	0	2,412	0.0	1-Sided Adj
Explanation: 2022 projection for LTD costs. Refer to Supplemental Workpapers						
2022 Total 0 2,412 0 2,412 0.0						
2023	0	2,584	0	2,584	0.0	1-Sided Adj
Explanation: 2023 projection for LTD costs. Refer to Supplemental Workpapers.						
2023 Total 0 2,584 0 2,584 0.0						
2024	0	2,788	0	2,788	0.0	1-Sided Adj
Explanation: 2024 projection for LTD costs. Refer to Supplemental Workpapers.						
2024 Total 0 2,788 0 2,788 0.0						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: D. Long-Term Disability (LTD)
Category-Sub: 1. Long-Term Disability (LTD)
Workpaper: 1HR002.001 - Long-Term Disability (LTD)

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	848	687	391	1,711	1,917
NSE	0	0	0	0	0
Total	848	687	391	1,711	1,917
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	342	261	359	315	342
NSE	0	0	0	0	0
Total	342	261	359	315	342
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,190	948	750	2,026	2,259
NSE	0	0	0	0	0
Total	1,190	948	750	2,026	2,259
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 2021\$					
Labor	0	0	0	0	0
Non-Labor	163	96	56	157	0
NSE	0	0	0	0	0
Total	163	96	56	157	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,352	1,043	806	2,183	2,259
NSE	0	0	0	0	0
Total	1,352	1,043	806	2,183	2,259
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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: D. Long-Term Disability (LTD)
 Category-Sub: 1. Long-Term Disability (LTD)
 Workpaper: 1HR002.001 - Long-Term Disability (LTD)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	342	261	359	315	342
NSE	0	0	0	0	0
Total	342	261	359	315	342
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	342	0	0.0	1-Sided Adj
Explanation:	Adjusting to match the general ledger account.				
2017 Total	0	342	0	0.0	
2018	0	261	0	0.0	1-Sided Adj
Explanation:	Adjusting to match the general ledger account.				
2018 Total	0	261	0	0.0	
2019	0	359	0	0.0	1-Sided Adj
Explanation:	Adjusting to match the general ledger account.				
2019 Total	0	359	0	0.0	
2020	0	315	0	0.0	1-Sided Adj
Explanation:	Adjusting to match the general ledger account.				
2020 Total	0	315	0	0.0	
2021	0	342	0	0.0	1-Sided Adj
Explanation:	Adjusting to match the general ledger account.				
2021 Total	0	342	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1HR002.001

SDG&E
 Long-Term Disability Projection
 For Years 2022-2024

Type of Cost	Actual	Projected		
	2021	2022	2023	2024
Disability Activity	\$ 2,259,059	\$ 2,412,025	\$ 2,584,390	\$ 2,787,853
Total Cost	\$ 2,259,059	\$ 2,412,025	\$ 2,584,390	\$ 2,787,853

Assumptions

Escalation Factors

Labor Escalation	3.810%	3.141%	2.867%
Change in Headcount	2.961%	4.005%	5.006%

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: E. Human Resources
 Workpaper: 1HR003.000

Summary for Category: E. Human Resources

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	2,145	2,374	2,374	2,709
Non-Labor	105	135	119	191
NSE	0	0	0	0
Total	2,250	2,509	2,493	2,900
FTE	16.0	18.1	18.1	21.1

Workpapers belonging to this Category:

1HR003.000 Human Resources

Labor	2,145	2,374	2,374	2,709
Non-Labor	105	135	119	191
NSE	0	0	0	0
Total	2,250	2,509	2,493	2,900
FTE	16.0	18.1	18.1	21.1

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR003.000 - Human Resources

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: E. Human Resources
 Category-Sub: 1. Human Resources
 Workpaper: 1HR003.000 - Human Resources

Activity Description:

The Human Resources (HR) group is responsible for providing coaching and counseling on complex human resource issues, such as hiring, compensation, disciplinary action, and implementation of affirmative action strategies. This group is also the primary contact for HR and Union related information pertaining to Company policy, State and Federal laws and regulations, Collective Bargaining Agreement (CBA) negotiations, grievances, mediation, arbitration, and National Labor Relations Board (NLRB) actions.

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities. Labor costs are driven by the growing number of company employees. Historical averaging and trending of expenses would not be appropriate because expenses would not align with forecasted labor.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities. Historical averaging and trending of expenses would not be appropriate because expenses would not align with forecasted non-labor requirements to operate this area.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,473	1,514	1,728	1,965	2,145	2,374	2,374	2,709	
Non-Labor		162	166	192	159	105	136	120	192	
NSE		0	0	0	0	0	0	0	0	
Total		1,635	1,679	1,920	2,124	2,250	2,510	2,494	2,901	
FTE		11.2	11.8	13.6	14.7	16.0	18.1	18.1	21.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: E. Human Resources
 Category-Sub: 1. Human Resources
 Workpaper: 1HR003.000 - Human Resources

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	2,145	2,145	2,145	229	229	564	2,374	2,374	2,709
Non-Labor	Base YR Rec	105	105	105	30	14	86	135	119	191
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		2,250	2,250	2,250	259	243	650	2,509	2,493	2,900
FTE	Base YR Rec	16.0	16.0	16.0	2.1	2.1	5.1	18.1	18.1	21.1

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	10	0	10	0.0	1-Sided Adj
Explanation:	Labor Relations prints new Collective Bargaining Agreement (CBA) books when new CBA's are finalized and approved. The cost to print these CBA books in 2022 is \$10,000. CBA books were not printed in 2021 due to negotiations occurring in 2022.					
2022	145	0	0	145	1.0	1-Sided Adj
Explanation:	Adding (1) Senior HR Advisor in 2022 to provide consistent HR support to our expanding workforce.					
2022	10	0	0	10	0.1	1-Sided Adj
Explanation:	Full-year funding for (1) HR Coordinator. Incumbent's last day was 11/5/21 and the position was left vacant for the remainder of 2021 as we interviewed to find a replacement. The annual salary amount for the incumbent in this position in 2021 was \$64,227. The remaining 8 weeks of the year while the position was open would have amounted to \$9,881 in the employee's salary. This rounds to \$10,000. (Calculation: 8 out of 52 weeks = 0.1538 x annual salary \$64,227 = \$9,881).					
2022	74	0	0	74	1.0	1-Sided Adj
Explanation:	Adding (1) HR Coordinator in 2022 to support the HR Advisors with HR transactions and processes. (1 FTE x \$74,000).					
2022	0	3	0	3	0.0	1-Sided Adj
Explanation:	Training and travel expenses to support the growing team of Compensation professionals. Training includes the World at Work Conference that focuses on compensation education and best practices (1 FTE x \$2,100). Travel expenses include airfare, food, hotel, meals (1 FTE x \$900). This totals \$3,000 for (1) employee to attend the World at Work Conference.					
2022	0	6	0	6	0.0	1-Sided Adj
Explanation:	(1) laptop and (2) monitors for each of the 2 new hires starting in 2022 including (1) HR Coordinator and (1) Sr HR Advisor. Total cost per new hire: \$2,400 laptop + \$520 for monitors (\$260 per monitor x 2 monitors) = \$2,920 per new hire, which rounds to \$3,000. (\$3,000 x 2 new hires = \$6,000).					
2022	0	11	0	11	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: E. Human Resources
 Category-Sub: 1. Human Resources
 Workpaper: 1HR003.000 - Human Resources

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Conferences and continuing education for Labor Relations. Arbitration Institute Conference and travel expenses (3 FTE x \$600 = \$1,800). Public Utility Employers Institute (PUEI) Conference and travel expenses (3 FTE x \$1,000 x 2 conferences per year = \$6,000). Labor and Management Public Affairs Committee (LAMPAC) Conference and travel expenses (3 FTE x \$1,100 = \$3,300). Total per year for these conferences and travel expenses is \$11,100 which rounds to \$11,000. These costs will be incurred in 2022 and beyond due to Covid restrictions in 2021.					
2022 Total	229	30	0	259	2.1	
2023	145	0	0	145	1.0	1-Sided Adj
Explanation:	Continuation of (1) Senior HR Advisor from 2022 to provide consistent HR support to our expanding workforce. (1 FTE x \$145,000).					
2023	74	0	0	74	1.0	1-Sided Adj
Explanation:	Continuation of (1) HR Coordinator from 2022 to support the HR Advisors with HR transactions and processes. (1 FTE x \$74,000).					
2023	0	3	0	3	0.0	1-Sided Adj
Explanation:	Training and travel expenses to support the growing team of Compensation professionals . Training includes the World at Work Conference that focuses on compensation education and best practices (1 FTE x \$2,100). Travel expenses include airfare, food, hotel, meals (1 FTE x \$900). This totals \$3,000 for (1) employee to attend the World at Work Conference.					
2023	0	11	0	11	0.0	1-Sided Adj
Explanation:	Conferences and continuing education for Labor Relations. Arbitration Institute Conference and travel expenses (3 FTE x \$600 = \$1,800). Public Utility Employers Institute (PUEI) Conference and travel expenses (3 FTE x \$1,000 x 2 conferences per year = \$6,000). Labor and Management Public Affairs Committee (LAMPAC) Conference and travel expenses (3 FTE x \$1,100 = \$3,300). Total per year for these conferences and travel expenses is \$11,100 which rounds to \$11,000. These costs will be incurred in 2022 and beyond due to Covid restrictions in 2021.					
2023	10	0	0	10	0.1	1-Sided Adj
Explanation:	Full-year funding for (1) HR Coordinator. Incumbent's last day was 11/5/21 and the position was left vacant for the remainder of 2021 as we interviewed to find a replacement. The annual salary amount for the incumbent in this position in 2021 was \$64,227. The remaining 8 weeks of the year while the position was open would have amounted to \$9,881 in the employee's salary. This rounds to \$10,000. (Calculation: 8 out of 52 weeks = 0.1538 x annual salary \$64,227 = \$9,881).					
2023 Total	229	14	0	243	2.1	
2024	130	0	0	130	1.0	1-Sided Adj
Explanation:	Adding (1) Senior Labor Relations Advisor in 2024 to assist with represented employee matters (1 FTE x \$130,000).					
2024	115	0	0	115	1.0	1-Sided Adj
Explanation:	Adding (1) Compensation Advisor in 2024 for anticipated Compensation initiatives and projects. (1 FTE x \$115,000).					
2024	90	0	0	90	1.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: E. Human Resources
Category-Sub: 1. Human Resources
Workpaper: 1HR003.000 - Human Resources

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Adding (1) HR Analyst in 2024 to implement new initiatives and projects in support of HR Operations. (1 FTE x \$90,000).					
2024	145	0	0	145	1.0	1-Sided Adj
Explanation:	Continuation of (1) Senior HR Advisor from 2022 to provide consistent HR support to our expanding workforce. (1 FTE x \$145,000).					
2024	0	3	0	3	0.0	1-Sided Adj
Explanation:	Training and travel expenses to support the growing team of Compensation professionals. Training includes the World at Work Conference that focuses on compensation education and best practices (1 FTE x \$2,100). Travel expenses include airfare, food, hotel, meals (1 FTE x \$900). This totals \$3,000 for (1) employee to attend the World at Work Conference.					
2024	0	11	0	11	0.0	1-Sided Adj
Explanation:	Conferences and continuing education for Labor Relations. Arbitration Institute Conference and travel expenses (3 FTE x \$600 = \$1,800). Public Utility Employers Institute (PUEI) Conference and travel expenses (3 FTE x \$1,000 x 2 conferences per year = \$6,000). Labor and Management Public Affairs Committee (LAMPAC) Conference and travel expenses (3 FTE x \$1,100 = \$3,300). Total per year for these conferences and travel expenses is \$11,100 which rounds to \$11,000. These costs will be incurred in 2022 and beyond due to Covid restrictions in 2021.					
2024	0	20	0	20	0.0	1-Sided Adj
Explanation:	Temp resource to scan and organize contracts/LOUs/other labor documents into LaborSoft and the Labor Share Drive to keep the documents in a central repository. (\$40/hr x 500 hours = \$20,000 per year).					
2024	0	30	0	30	0.0	1-Sided Adj
Explanation:	Conversion of hard copy personnel files to digital format. \$117k to be spent in 2024. Divided by 4 years across the GRC cycle = \$30k per year. The calculation for the \$117k includes all scanning costs for 6,950 active and termed employee personnel files through the DocuFree vendor.					
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	SDG&E hosts the Public Utility Employers Institute (PUEI) Conference. Cost to host the conference is \$10,000 per event, which includes the catering, conference space, audio/visual and internet requirements.					
2024	74	0	0	74	1.0	1-Sided Adj
Explanation:	Continuation of (1) HR Coordinator from 2022 to support the HR Advisors with HR transactions and processes. (1 FTE x \$74,000).					
2024	10	0	0	10	0.1	1-Sided Adj
Explanation:	Full-year funding for (1) HR Coordinator. Incumbent's last day was 11/5/21 and the position was left vacant for the remainder of 2021 as we interviewed to find a replacement. The annual salary amount for the incumbent in this position in 2021 was \$64,227. The remaining 8 weeks of the year while the position was open would have amounted to \$9,881 in the employee's salary. This rounds to \$10,000. (Calculation: 8 out of 52 weeks = 0.1538 x annual salary \$64,227 = \$9,881).					
2024	0	3	0	3	0.0	1-Sided Adj

Note: Totals may include rounding differences.

SDG&E/PEOPLE AND CULTURE DEPARTMENT/Exh No:SDG&E-32-WP-R-E/Witness: A. Taylor

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: E. Human Resources
 Category-Sub: 1. Human Resources
 Workpaper: 1HR003.000 - Human Resources

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Labor Relations prints new Collective Bargaining Agreement (CBA) books when new CBAs are finalized and approved. The cost to print these CBA books in 2025 will be \$10,000. (\$10,000 / 4 year GRC rate case cycle = \$2,500 per year, which rounds to \$3,000).					
2024	0	9	0	9	0.0	1-Sided Adj
Explanation:	(1) laptop and (2) monitors for each of the 3 new hires starting in 2024 including (1) Sr Labor Relations Advisor, (1) Compensation Advisor, and (1) HR Analyst. Total cost per new hire: \$2,400 laptop + \$520 for monitors (\$260 per monitor x 2 monitors) = \$2,920 per new hire, which rounds to \$3,000. (\$3,000 x 3 new hires = \$9,000).					
2024 Total	564	86	0	650	5.1	

Note: Totals may include rounding differences.

SDG&E/PEOPLE AND CULTURE DEPARTMENT/Exh No:SDG&E-32-WP-R-E/Witness: A. Taylor

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: E. Human Resources
Category-Sub: 1. Human Resources
Workpaper: 1HR003.000 - Human Resources

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,149	1,210	1,428	1,668	1,865
Non-Labor	142	151	178	154	110
NSE	0	0	0	0	0
Total	1,291	1,361	1,607	1,822	1,975
FTE	9.6	10.1	11.7	12.7	13.7
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-7	-5
NSE	0	0	0	0	0
Total	0	0	0	-7	-5
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,149	1,210	1,428	1,668	1,865
Non-Labor	142	151	178	148	105
NSE	0	0	0	0	0
Total	1,291	1,361	1,607	1,815	1,970
FTE	9.6	10.1	11.7	12.7	13.7
Vacation & Sick (Nominal \$)					
Labor	171	183	205	236	280
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	171	183	205	236	280
FTE	1.6	1.7	1.9	2.0	2.3
Escalation to 2021\$					
Labor	153	120	95	61	0
Non-Labor	19	15	13	11	0
NSE	0	0	0	0	0
Total	173	135	108	72	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	1,473	1,514	1,728	1,965	2,145
Non-Labor	162	166	192	159	105
NSE	0	0	0	0	0
Total	1,635	1,679	1,920	2,124	2,250
FTE	11.2	11.8	13.6	14.7	16.0

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: E. Human Resources
Category-Sub: 1. Human Resources
Workpaper: 1HR003.000 - Human Resources

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-7	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-5	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: F. Diversity and Inclusion
 Workpaper: 1HR004.000

Summary for Category: F. Diversity and Inclusion

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	428	490	490	714
Non-Labor	57	65	117	231
NSE	0	0	0	0
Total	485	555	607	945
FTE	3.3	4.4	4.4	6.4

Workpapers belonging to this Category:

1HR004.000 Diversity and Inclusion

Labor	428	490	490	714
Non-Labor	57	65	117	231
NSE	0	0	0	0
Total	485	555	607	945
FTE	3.3	4.4	4.4	6.4

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR004.000 - Diversity and Inclusion

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: F. Diversity and Inclusion
 Category-Sub: 1. Diversity and Inclusion
 Workpaper: 1HR004.000 - Diversity and Inclusion

Activity Description:

The Diversity and Inclusion group is responsible for developing and directing SDG&Es company-wide strategic business objectives for managing workplace diversity. This includes, but not limited to, developing and conducting training, overseeing the Employee Diversity Council and Employee Resource Groups (ERGs), and developing and executing on the Company's goals and objectives related to diversity and inclusion.

Forecast Explanations:

Labor - Base YR Rec

The Company's focus and attention on diversity and inclusion has increased in recent years. Therefore, base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities. With diversity and inclusion increasing company-wide, additional resources will be required to support initiatives, such as Employee Resource Groups and our represented workforce.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities. The increase in non-labor dollars is related to the additional Employee Resource Groups and necessary training needs to support the growing organization.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		114	99	116	147	428	490	490	714	
Non-Labor		52	62	50	15	57	66	118	232	
NSE		0	0	0	0	0	0	0	0	
Total		166	161	165	161	485	556	608	946	
FTE		1.0	0.8	1.0	1.2	3.3	4.4	4.4	6.4	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: F. Diversity and Inclusion
Category-Sub: 1. Diversity and Inclusion
Workpaper: 1HR004.000 - Diversity and Inclusion

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	428	428	428	62	62	286	490	490	714
Non-Labor	Base YR Rec	57	57	57	8	60	174	65	117	231
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		485	485	485	70	122	460	555	607	945
FTE	Base YR Rec	3.3	3.3	3.3	1.1	1.1	3.1	4.4	4.4	6.4

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	49	0	0	49	1.0	1-Sided Adj
Explanation:	Incremental labor costs to cover salary differential between departing Diversity & Inclusion Mgr (earned \$83,000 and left the position mid-2021) and the new Sr Diversity & Inclusion Advisor (salary \$132,000, started in 2022). \$132,000 - \$83,000 = \$49,000.					
2022	13	0	0	13	0.1	1-Sided Adj
Explanation:	Promotion of Diversity & Inclusion Advisor to Sr. Diversity & Inclusion Advisor in 2022. (\$113,000 salary in 2022 - \$100,000 salary in 2021).					
2022	0	8	0	8	0.0	1-Sided Adj
Explanation:	The creation and maintenance of the Company's Employee Resource Groups (ERG), which are voluntary, employee-led groups that foster a diverse and inclusive workplace that aligns with SDG&E's values and goals (In 2022: 4 ERGs x \$2,000 = \$8,000). This will be the first year of ERGs and the costs are expected to be less per ERG in 2022 than in future years.					
2022 Total	62	8	0	70	1.1	
2023	49	0	0	49	1.0	1-Sided Adj
Explanation:	Incremental labor costs to cover salary differential between departing Diversity & Inclusion Mgr (earned \$83,000 and left the position mid-2021) and the new Sr Diversity & Inclusion Advisor (salary \$132,000, started in 2022). \$132,000 - \$83,000 = \$49,000.					
2023	13	0	0	13	0.1	1-Sided Adj
Explanation:	Promotion of Diversity & Inclusion Advisor to Sr. Diversity & Inclusion Advisor in 2022. (\$113,000 salary in 2022 - \$100,000 salary in 2021).					
2023	0	60	0	60	0.0	1-Sided Adj
Explanation:	The creation and maintenance of the Company's Employee Resource Groups (ERG), which are voluntary, employee-led groups that foster a diverse and inclusive workplace that aligns with SDG&E's values and goals (\$10,000 x 6 ERG's = \$60,000).					
2023 Total	62	60	0	122	1.1	
2024	224	0	0	224	2.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: F. Diversity and Inclusion
 Category-Sub: 1. Diversity and Inclusion
 Workpaper: 1HR004.000 - Diversity and Inclusion

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Adding (2) Diversity & Inclusion Advisors in 2022. (1) will be focused on represented employee Diversity & Inclusion programs and (1) will be focused on overseeing the creation and sustainment of Employee Resource Groups. (2 FTE x \$112,000 = \$224,000).					
2024	0	53	0	53	0.0	1-Sided Adj
Explanation:	Annual Diversity Best Practices Membership to provide access to Diversity & Inclusion resources and best practices related to a growth mindset, inside-out view and thought leadership, as well as direct information-sharing with other. The annual membership fee for our DEI Research Partnership is currently \$50,000, along with an additional \$3,000 travel & administrative expenses fee. These fees cover two onsite working sessions per year.					
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	New laptops and monitors for (2) new Diversity & Inclusion Advisor hires starting in 2024. Total cost includes: \$4,800 lap tops (\$2,400 per lap top x 2 lap tops) and \$1,040 for monitors (\$260 per monitor x 4 monitors).					
2024	0	25	0	25	0.0	1-Sided Adj
Explanation:	Annual Spectrum Knowledge Employee Resource Group (ERG) leadership and membership training. As we expand the number of Employee Resource Groups, the number of members trained will increase, therefore increasing the cost of this training from \$7,500 per year (spent in 2021) to \$32,000 per year.					
2024	0	90	0	90	0.0	1-Sided Adj
Explanation:	The creation and maintenance of the Company's Employee Resource Groups (ERG), which are voluntary, employee-led groups that foster a diverse and inclusive workplace that aligns with SDG&E's values and goals (\$10,000 x 9 ERG's = \$90,000).					
2024	49	0	0	49	1.0	1-Sided Adj
Explanation:	Incremental labor costs to cover salary differential between departing Diversity & Inclusion Mgr (earned \$83,000 and left the position mid-2021) and the new Sr Diversity & Inclusion Advisor (salary \$132,000, started in 2022). \$132,000 - \$83,000 = \$49,000.					
2024	13	0	0	13	0.1	1-Sided Adj
Explanation:	Promotion of Diversity & Inclusion Advisor to Sr. Diversity & Inclusion Advisor in 2022. (\$113,000 salary in 2022 - \$100,000 salary in 2021).					
2024 Total	286	174	0	460	3.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: F. Diversity and Inclusion
Category-Sub: 1. Diversity and Inclusion
Workpaper: 1HR004.000 - Diversity and Inclusion

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	89	79	96	124	372
Non-Labor	45	56	46	15	58
NSE	0	0	0	0	0
Total	135	135	142	139	431
FTE	0.9	0.7	0.9	1.0	2.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	-1
NSE	0	0	0	0	0
Total	0	0	0	-1	-1
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	89	79	96	124	372
Non-Labor	45	56	46	14	57
NSE	0	0	0	0	0
Total	135	135	142	138	429
FTE	0.9	0.7	0.9	1.0	2.8
Vacation & Sick (Nominal \$)					
Labor	13	12	14	18	56
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	13	12	14	18	56
FTE	0.1	0.1	0.1	0.2	0.5
Escalation to 2021\$					
Labor	12	8	6	5	0
Non-Labor	6	6	3	1	0
NSE	0	0	0	0	0
Total	18	13	10	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	114	99	116	147	428
Non-Labor	52	62	50	15	57
NSE	0	0	0	0	0
Total	166	161	165	161	485
FTE	1.0	0.8	1.0	1.2	3.3

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: F. Diversity and Inclusion
 Category-Sub: 1. Diversity and Inclusion
 Workpaper: 1HR004.000 - Diversity and Inclusion

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
2020 Total	0	-1	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
2021 Total	0	-1	0	0.0	

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: G. Diversity and Workforce Management
Workpaper: 1HR005.000

Summary for Category: G. Diversity and Workforce Management

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,702	1,930	1,930	2,101
Non-Labor	906	953	950	956
NSE	0	0	0	0
Total	2,608	2,883	2,880	3,057
FTE	17.7	19.8	19.8	21.8

Workpapers belonging to this Category:

1HR005.000 Diversity and Workforce Management

Labor	1,702	1,930	1,930	2,101
Non-Labor	906	953	950	956
NSE	0	0	0	0
Total	2,608	2,883	2,880	3,057
FTE	17.7	19.8	19.8	21.8

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR005.000 - Diversity and Workforce Management

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: G. Diversity and Workforce Management
 Category-Sub: 1. Diversity and Workforce Management
 Workpaper: 1HR005.000 - Diversity and Workforce Management

Activity Description:

The Diversity and Workforce Management group manages the staffing and recruitment of our qualified workforce, administers processes to ensure applicants have the required qualifications and are suitable for employment, and develops and executes strategic diversity recruiting plans and supporting workforce readiness programs. This group also manages the relocation costs for new employees and/or transfers (if eligible to receive), as well as the Company's Human Resource Information System (HRIS).

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities. The increase in labor is due to the following reasons: 1) Four (4) temporary contractors supporting staffing and operations duties were converted to full time employees. The work they performed was identified as baseline work, versus a temporary increase in the work. The department had consistently been utilizing temporary contractors for years, as the thought was the work would just be temporary. 2) One (1) Workforce Readiness Project Manager is being requested to be added to the department to focus on Workforce Readiness Programs which is an added initiative to the department. 3) Two (2) incremental additions (Staffing Advisor and Staffing Specialist) requested to support the increase of requisition volume. Additionally, given the number of workforce plans and GRC incremental addition requests, we foresee the number of requisitions continuing to increase.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,106	1,202	1,414	1,599	1,702	1,930	1,930	2,101	
Non-Labor		893	731	416	1,117	906	953	950	956	
NSE		0	0	0	0	0	0	0	0	
Total		1,999	1,932	1,829	2,716	2,608	2,883	2,880	3,057	
FTE		10.1	10.9	13.9	16.0	17.7	19.8	19.8	21.8	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: G. Diversity and Workforce Management
 Category-Sub: 1. Diversity and Workforce Management
 Workpaper: 1HR005.000 - Diversity and Workforce Management

Summary of Adjustments to Forecast:

		In 2021 \$(000) Incurred Costs								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	1,702	1,702	1,702	228	228	399	1,930	1,930	2,101
Non-Labor	Base YR Rec	906	906	906	47	44	50	953	950	956
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		2,608	2,608	2,608	275	272	449	2,883	2,880	3,057
FTE	Base YR Rec	17.7	17.7	17.7	2.1	2.1	4.1	19.8	19.8	21.8

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	32	0	32	0.0	1-Sided Adj
Explanation:	Employee travel costs (i.e. hotel, meals, flight, car rental, etc.) for employees to attend college recruiting events, job fairs and conferences that were not attended in 2021 due to the Covid pandemic restrictions and the events not being in person. \$32K is the average amount spent on these travel costs from 2017-2019.					
2022	0	3	0	3	0.0	1-Sided Adj
Explanation:	(1) laptop and (2) monitors for new Project Manager. Total cost includes: \$2,400 laptop + \$520 for monitors (\$260 per monitor x 2 monitors).					
2022	126	0	0	126	1.0	1-Sided Adj
Explanation:	Adding (1) Project Manager in 2022 to develop and manage Workforce Readiness Programs (1 FTE x \$126,000). Workforce Readiness Programs are career readiness programs that prepare current and future workplace entrants with the requisite knowledge, skills, abilities and attributes that are needed today and will be required in the future. They typically include partnerships and alliances between employers, academia institutions, community and governmental entities, etc. who collaborate to ensure that new workforce entrants are sufficiently prepared to meet the challenges and opportunities they will face in the workplace.					
2022	46	0	0	46	0.1	1-Sided Adj
Explanation:	Incremental labor costs to cover salary differential between departing Sr Staffing Advisor (\$97,576 paid to Sr Staffing Advisor in 2021) and new Staffing Mgr salary (\$143,100 in 2022). The difference is \$45,524 which rounds to \$46,000. With the department's additional activities around workforce readiness programs and the increase in hiring due to workforce resource plan, a manager is needed to direct and support these efforts, therefore we are taking an existing Senior Staffing Advisor position and making it a manager level position and are adding the responsibility of overseeing and directing these additional activities.					
2022	56	0	0	56	1.0	1-Sided Adj
Explanation:	Full year funding for (1) Principal HRIS Advisor. Incumbent retired mid-year 2021 and the position was left empty for the remainder of 2021. The amount paid for this position in 2021 was \$84,982. Full-year salary expected to be \$140,900. The difference is \$55,918 to account for a full year of funding for this position. This rounds to \$56,000.					
2022	0	6	0	6	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: G. Diversity and Workforce Management
 Category-Sub: 1. Diversity and Workforce Management
 Workpaper: 1HR005.000 - Diversity and Workforce Management

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Recruiting collateral and marketing material costs that were not incurred during 2021 due to job fairs and workforce readiness events not being in person due to Covid restrictions. The SDG&E logo was recently updated which is included on all materials so the materials will need to be re-created with the new SDG&E logo.					
2022	0	6	0	6	0.0	1-Sided Adj
Explanation:	HR professional memberships, events and certifications to keep staff skills current. These provide staff with resources that are used in their day-to-day roles such as compliance/regulation resources, templates and the latest news on HR issues. Memberships also allow for discounts on certification and conferences. These expenses were not incurred in 2021 due to Covid restrictions.					
2022 Total	228	47	0	275	2.1	
2023	0	32	0	32	0.0	1-Sided Adj
Explanation:	Employee travel costs (i.e. hotel, meals, flight, car rental, etc.) for employees to attend college recruiting events, job fairs and conferences that were not attended in 2021 due to the Covid pandemic restrictions and the events not being in person. \$32K is the average amount spent on these travel costs from 2017-2019.					
2023	0	6	0	6	0.0	1-Sided Adj
Explanation:	Recruiting collateral and marketing material costs that were not incurred during 2021 due to job fairs and workforce readiness events not being in person due to Covid restrictions. The SDG&E logo was recently updated which is included on all materials so the materials will need to be re-created with the new SDG&E logo.					
2023	126	0	0	126	1.0	1-Sided Adj
Explanation:	Continuation of (1) Project Manager in 2022 to develop and manage Workforce Readiness Programs (1 FTE x \$126,000). Workforce Readiness Programs are career readiness programs that prepare current and future workplace entrants with the requisite knowledge, skills, abilities and attributes that are needed today and will be required in the future. They typically include partnerships and alliances between employers, academia institutions, community and governmental entities, etc. who collaborate to ensure that new workforce entrants are sufficiently prepared to meet the challenges and opportunities they will face in the workplace.					
2023	46	0	0	46	0.1	1-Sided Adj
Explanation:	Continuation of incremental labor costs to cover salary differential between departing Sr Staffing Advisor (\$97,576 paid to Sr Staffing Advisor in 2021) and new Staffing Mgr salary (\$143,100 in 2022). The difference is \$45,524 which rounds to \$46,000. With the department's additional activities around workforce readiness programs and the increase in hiring due to workforce resource plan, a manager is needed to direct and support these efforts, therefore we are taking an existing Senior Staffing Advisor position and making it a manager level position and are adding the responsibility of overseeing and directing these additional activities.					
2023	56	0	0	56	1.0	1-Sided Adj
Explanation:	Continuation of full-year funding for (1) Principal HRIS Advisor. Incumbent retired mid-year 2021 and the position was left empty for the remainder of 2021. The amount paid for this position in 2021 was \$84,982. Full-year salary expected to be \$140,900. The difference is \$55,918 to account for a full year of funding for this position. This rounds to \$56,000.					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: G. Diversity and Workforce Management
 Category-Sub: 1. Diversity and Workforce Management
 Workpaper: 1HR005.000 - Diversity and Workforce Management

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2023	0	6	0	6	0.0	1-Sided Adj
Explanation:	HR professional memberships, events and certifications to keep staff skills current. These provide staff with resources that are used in their day-to-day roles such as compliance/regulation resources, templates and the latest news on HR issues. Memberships also allow for discounts on certification and conferences. These expenses were not incurred in 2021 due to Covid restrictions.					
2023 Total	228	44	0	272	2.1	
2024	100	0	0	100	1.0	1-Sided Adj
Explanation:	Adding (1) Staffing Advisor in 2024 to provide support for anticipated hiring due to workforce plan requests (1 FTE x \$100,000).					
2024	71	0	0	71	1.0	1-Sided Adj
Explanation:	Adding (1) Staffing Compliance & Services Specialist in 2024 to provide support for anticipated hiring due to workforce plan requests (1 FTE x \$71,000).					
2024	126	0	0	126	1.0	1-Sided Adj
Explanation:	Continuation of (1) Project Manager in 2022 to develop and manage Workforce Readiness Programs (1 FTE x \$126,000). Workforce Readiness Programs are career readiness programs that prepare current and future workplace entrants with the requisite knowledge, skills, abilities and attributes that are needed today and will be required in the future. They typically include partnerships and alliances between employers, academia institutions, community and governmental entities, etc. who collaborate to ensure that new workforce entrants are sufficiently prepared to meet the challenges and opportunities they will face in the workplace.					
2024	46	0	0	46	0.1	1-Sided Adj
Explanation:	Continuation of incremental labor costs to cover salary differential between departing Sr Staffing Advisor (\$97,576 paid to Sr Staffing Advisor in 2021) and new Staffing Mgr salary (\$143,100 in 2022). The difference is \$45,524 which rounds to \$46,000. With the department's additional activities around workforce readiness programs and the increase in hiring due to workforce resource plan, a manager is needed to direct and support these efforts, therefore we are taking an existing Senior Staffing Advisor position and making it a manager level position and are adding the responsibility of overseeing and directing these additional activities.					
2024	56	0	0	56	1.0	1-Sided Adj
Explanation:	Continuation of full-year funding for (1) Principal HRIS Advisor. Incumbent retired mid-year 2021 and the position was left empty for the remainder of 2021. The amount paid for this position in 2021 was \$84,982. Full-year salary expected to be \$140,900. The difference is \$55,918 to account for a full year of funding for this position. This rounds to \$56,000.					
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	Recruiting collateral and marketing material costs that were not incurred during 2021 due to job fairs and workforce readiness events not being in person due to Covid restrictions. The SDG&E logo was recently updated which is included on all materials so the materials will need to be re-created with the new SDG&E logo.					
2024	0	6	0	6	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: G. Diversity and Workforce Management
 Category-Sub: 1. Diversity and Workforce Management
 Workpaper: 1HR005.000 - Diversity and Workforce Management

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	HR professional memberships, events and certifications to keep staff skills current. These provide staff with resources that are used in their day-to-day roles such as compliance/regulation resources, templates and the latest news on HR issues. Memberships also allow for discounts on certification and conferences. These expenses were not incurred in 2021 due to Covid restrictions.					
2024	0	32	0	32	0.0	1-Sided Adj
Explanation:	Employee travel costs (i.e. hotel, meals, flight, car rental, etc.) for employees to attend college recruiting events, job fairs and conferences that were not attended in 2021 due to the Covid pandemic restrictions and the events not being in person. \$32K is the average amount spent on these travel costs from 2017-2019.					
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	(2) laptops and (4) monitors for new Staffing Advisor and Staffing Operations & Compliance Specialist positions. Total cost includes: \$4,800 laptops (\$2,400 per lap top x 2 laptops) and \$1,040 for monitors (\$260 per monitor x 4 monitors).					
2024 Total	399	50	0	449	4.1	

Note: Totals may include rounding differences.

SDG&E/PEOPLE AND CULTURE DEPARTMENT/Exh No:SDG&E-32-WP-R-E/Witness: A. Taylor

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: G. Diversity and Workforce Management
Category-Sub: 1. Diversity and Workforce Management
Workpaper: 1HR005.000 - Diversity and Workforce Management

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	863	961	1,169	1,357	1,480
Non-Labor	785	664	386	1,042	912
NSE	0	0	0	0	0
Total	1,648	1,625	1,555	2,399	2,391
FTE	8.7	9.4	12.0	13.8	15.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-5	-6
NSE	0	0	0	0	0
Total	0	0	0	-5	-6
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	863	961	1,169	1,357	1,480
Non-Labor	785	664	386	1,037	906
NSE	0	0	0	0	0
Total	1,648	1,625	1,555	2,394	2,385
FTE	8.7	9.4	12.0	13.8	15.1
Vacation & Sick (Nominal \$)					
Labor	128	146	167	192	222
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	128	146	167	192	222
FTE	1.4	1.5	1.9	2.2	2.6
Escalation to 2021\$					
Labor	115	95	78	50	0
Non-Labor	107	67	29	80	0
NSE	0	0	0	0	0
Total	223	162	107	130	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	1,106	1,202	1,414	1,599	1,702
Non-Labor	893	731	416	1,117	906
NSE	0	0	0	0	0
Total	1,999	1,932	1,829	2,716	2,608
FTE	10.1	10.9	13.9	16.0	17.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: G. Diversity and Workforce Management
Category-Sub: 1. Diversity and Workforce Management
Workpaper: 1HR005.000 - Diversity and Workforce Management

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	0	-5	-6
NSE		0	0	0	0	0
	Total	0	0	0	-5	-6
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-5	0	0.0	
2021	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-6	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: H. Organizational Effectiveness
 Workpaper: 1HR006.000

Summary for Category: H. Organizational Effectiveness

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,546	1,546	1,546	2,000
Non-Labor	273	391	391	428
NSE	0	0	0	0
Total	1,819	1,937	1,937	2,428
FTE	13.0	13.0	13.0	17.0

Workpapers belonging to this Category:

1HR006.000 Organizational Effectiveness

Labor	1,546	1,546	1,546	2,000
Non-Labor	273	391	391	428
NSE	0	0	0	0
Total	1,819	1,937	1,937	2,428
FTE	13.0	13.0	13.0	17.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR006.000 - Organizational Effectiveness

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: H. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

Activity Description:

The Organizational Effectiveness group, which consists of Talent Management, Talent Development, Organizational Design, People Research and Workforce Planning, provides individual and organizational development programs and services for SDG&E. This group oversees the succession planning process for high potential employees, develops and executes leadership development programs, manages programs to enhance organizational performance and individual development, and supports workforce planning efforts with analyzing staffing trends and skill readiness.

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,694	1,657	1,635	1,730	1,546	1,545	1,545	1,999	
Non-Labor		409	410	280	193	273	391	391	428	
NSE		0	0	0	0	0	0	0	0	
Total		2,103	2,067	1,916	1,923	1,819	1,936	1,936	2,427	
FTE		12.7	13.5	13.6	14.0	13.0	13.0	13.0	17.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: PEOPLE AND CULTURE DEPARTMENT
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 Category: H. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	1,546	1,546	1,546	0	0	454	1,546	1,546	2,000
Non-Labor	Base YR Rec	273	273	273	118	118	155	391	391	428
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,819	1,819	1,819	118	118	609	1,937	1,937	2,428
FTE	Base YR Rec	13.0	13.0	13.0	0.0	0.0	4.0	13.0	13.0	17.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	6	0	6	0.0	1-Sided Adj
Explanation:	SIOE External Training. SIOE is the primary professional association for the practice of I/O Psychologists and researchers. Attendance at the annual SIOE Conference provides us with access to the latest research, practice and professionals from the profession. It is a core component of the I/O field and is invaluable for our company to continue being engaged in the annual conference. Our team often serves as reviewers, presenters, and on committees to help give back to the profession. The SIOE Conference was held virtually in 2021, eliminating travel costs, and minimizing conference registration costs. Included, but not realized in 2021 due to COVID restrictions.					
2022	0	1	0	1	0.0	1-Sided Adj
Explanation:	Training materials for director-level Field leadership development program offered to 1 to 2 cohorts per year.					
2022	0	7	0	7	0.0	1-Sided Adj
Explanation:	Increase in Preparing for Management enrollment. Preparing for Management enrollment averaged between \$500 and \$1,000 per month in 2021, the Preparing for Management enrollment typically averages \$1,600 per month. Based on this, we expect to spend an additional \$600 per month in 2022 and beyond, which comes out to \$7,200 per year.					
2022	0	16	0	16	0.0	1-Sided Adj
Explanation:	External conferences and related travel expenses that were not incurred in 2021 due to the Covid pandemic restrictions. \$1,500 per person for department of 11 to travel to functions to ensure members of staff remain up-to-date on training, trends and certifications. Travel for annual conferences provide us with access to the latest research, practice and professionals from the profession. It is a core component of the I/O field and is invaluable for our company to continue being engaged in the annual conference. Our team often serves as reviewers, presenters, and on committees to help give back to the profession. Costs include conference fees, airfare, hotel, transportation and meals.					
2022	0	5	0	5	0.0	1-Sided Adj
Explanation:	Catering for in-person training and events that were not incurred in 2021 due to the pandemic restrictions. Allowing meals on-site and during working sessions eases training facilitation. Meals typically include using on-site catering for breakfast and lunch at an average cost of \$15.00 per person for breakfast and \$25.00 per person for lunch. Allows for approximately 125 breakfast meals and 125 lunch meals.					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: H. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2022	0	10	0	10	0.0	1-Sided Adj
Explanation:	New course development for non-Financial leaders and professionals.					
2022	0	15	0	15	0.0	1-Sided Adj
Explanation:	Consulting services to support learning programs and projects that did not occur in 2021 such as Respectful Workplace Summit. \$7,000 for Respectful Summit for Field Leadership; \$4,500 for Communication course; \$3,500 Field Leadership training.					
2022	0	10	0	10	0.0	1-Sided Adj
Explanation:	Materials to support programs that did not occur in 2021 due to the Covid such as New Employee Orientation. Materials are key to providing core content and learnings, and help our new hires feel welcomed when they join the organization. \$5,000 per year dedicated to Field Leadership Training; \$2,000 for New Employee Orientation video; \$3,000 for Facilitation and Leader's Guide.					
2022	0	10	0	10	0.0	1-Sided Adj
Explanation:	Printing costs for training programs that were not incurred in 2021 due to Covid restrictions and a new Logo/branding. Printed learning binders, packets, and participant materials help to heighten the learning experience.					
2022	0	5	0	5	0.0	1-Sided Adj
Explanation:	Professional memberships and training resources to keep staff skills current, such as SIOP, SHRM, DDI, ODNet memberships and training. Included, but not realized in 2021 due to COVID restrictions.					
2022	0	15	0	15	0.0	1-Sided Adj
Explanation:	Tools to support the development of virtual classes, self-paced courses and web-based collaboration tools. These tools will allow us to continue to deliver relevant training content in appropriate modalities allowing us to reach all employee populations. With the new hybrid work model, we need to adapt our learning delivery modes to account for more virtual classes, self-paced courses and web-based collaboration tools. \$7,000 per year dedicated to Field Leadership Training which includes converting classroom materials to virtual platform and on-line modules; \$8,000 for video development.					
2022	0	18	0	18	0.0	1-Sided Adj
Explanation:	Adding (1) Master's Degree program intern temp resource in People Research (\$18,000 per year for 6-month period each year).					
2022 Total	0	118	0	118	0.0	
2023	0	1	0	1	0.0	1-Sided Adj
Explanation:	Continuation of training materials for director-level Field leadership development program offered to 1 to 2 cohorts per year.					
2023	0	6	0	6	0.0	1-Sided Adj
Explanation:	Continuation of SIOP external training. SIOP is the primary professional association for the practice of I/O Psychologists and researchers. Attendance at the annual SIOP Conference provides us with access to the latest research, practice and professionals from the profession. It is a core component of the I/O field and is invaluable for our company to continue being engaged in the annual conference. Our team often serves as reviewers, presenters, and on committees to help give back to the profession. The SIOP Conference was held virtually in 2021, eliminating travel costs, and minimizing conference registration costs. Included, but not realized in 2021 due to COVID restrictions.					

Note: Totals may include rounding differences.

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 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2023	0	7	0	7	0.0	1-Sided Adj
Explanation:	Continuation of increase in Preparing for Management enrollment. Preparing for Management enrollment averaged between \$500 and \$1,000 per month in 2021, the Preparing for Management enrollment typically averages \$1,600 per month. Based on this, we expect to spend an additional \$600 per month in 2022 and beyond, which comes out to \$7,200 per year.					
2023	0	16	0	16	0.0	1-Sided Adj
Explanation:	Continuation for external conferences and related travel expenses that were not incurred in 2021 due to the Covid pandemic restrictions. \$1,500 per person for department of 11 to travel to functions to ensure members of staff remain up-to-date on training, trends and certifications. Travel for annual conferences provide us with access to the latest research, practice and professionals from the profession. It is a core component of the I/O field and is invaluable for our company to continue being engaged in the annyal conference. Our team often serves as reviewers, presenters, and on committees to help give back to the profession. Costs include conference fees, airfare, hotel, transport and meals.					
2023	0	5	0	5	0.0	1-Sided Adj
Explanation:	Continuation of catering for in-person training and events that were not incurred in 2021 due to the pandemic restrictions. Allowing meals on-site and during working sessions eases training facilitation. Meals typically include using on-site catering for breakfast and lunch at an average cost of \$15.00 per person for breakfast and \$25.00 per person for lunch. Allows for approximately 125 breakfast meals and 125 lunch meals.					
2023	0	10	0	10	0.0	1-Sided Adj
Explanation:	Continuation of new course development for non-Financial leaders and professionals.					
2023	0	15	0	15	0.0	1-Sided Adj
Explanation:	Continuation of consulting services to support learning programs and projects that did not occur in 2021 such as Respectful Workplace Summit. \$7,000 for Respectful Summit for Field Leadership; \$4,500 for Communication course; \$3,500 Field Leadership training.					
2023	0	10	0	10	0.0	1-Sided Adj
Explanation:	Continuation for materials to support programs that did not occur in 2021 due to the Covid such as New Employee Orientation. Materials are key to providing core content and learnings, and help our new hires feel welcomed when they join the organization. \$5,000 per year dedicated to Field Leadership Training; \$2,000 for New Employee Orientation video; \$3,000 for Facilitation and Leader's Guide.					
2023	0	10	0	10	0.0	1-Sided Adj
Explanation:	Continuation of printing costs for training programs that were not incurred in 2021 due to Covid restrictions and a new Logo/branding. Printed learning binders, packets, and participant materials help to heighten the learning experience.					
2023	0	5	0	5	0.0	1-Sided Adj
Explanation:	Continuation of professional memberships and training resources to keep staff skills current , such as SIOP, SHRM, DDI, ODNet memberships and training. Included, but not realized in 2021 due to COVID restrictions.					
2023	0	15	0	15	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: H. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Continuation for tools to support the development of virtual classes, self-paced courses and web-based collaboration tools. These tools will allow us to continue to deliver relevant training content in appropriate modalities allowing us to reach all employee populations. With the new hybrid work model, we need to adapt our learning delivery modes to account for more virtual classes, self-paced courses and web-based collaboration tools. \$7,000 per year dedicated to Field Leadership Training which includes converting classroom materials to virtual platform and on-line modules; \$8,000 for video development.					
2023	0	18	0	18	0.0	1-Sided Adj
Explanation:	Continuation of (1) Master's Degree program intern temp resource in People Research (\$18,000 per year for 6-month period each year).					
2023 Total	0	118	0	118	0.0	
2024	0	1	0	1	0.0	1-Sided Adj
Explanation:	Continuation of training materials for director-level Field leadership development program offered to 1 to 2 cohorts per year.					
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	Continuation of SIOP external training. SIOP is the primary professional association for the practice of I/O Psychologists and researchers. Attendance at the annual SIOP Conference provides us with access to the latest research, practice and professionals from the profession. It is a core component of the I/O field and is invaluable for our company to continue being engaged in the annual conference. Our team often serves as reviewers, presenters, and on committees to help give back to the profession. The SIOP Conference was held virtually in 2021, eliminating travel costs, and minimizing conference registration costs. Included, but not realized in 2021 due to COVID restrictions.					
2024	0	25	0	25	0.0	1-Sided Adj
Explanation:	Test validation is required per company policy and in accordance with federal regulatory guidelines for employee selection. People Research is responsible for carrying out research studies (usually in partnership with external assessment publishers) to support the validation of the company's pre-employment testing programs. There are currently 5 broad testing programs and best practices dictates that each assessment be re-validated on a regular basis (e.g., every 5 years) to ensure continued value in identifying a qualified workforce, and to increase legal defensibility in the event of legal challenges.					
2024	0	16	0	16	0.0	1-Sided Adj
Explanation:	Continuation of external conferences and related travel expenses that were not incurred in 2021 due to the Covid pandemic restrictions. \$1,500 per person for department of 11 to travel to functions to ensure members of staff remain up-to-date on training, trends and certifications. Travel for annual conferences provide us with access to the latest research, practice and professionals from the profession. It is a core component of the I/O field and is invaluable for our company to continue being engaged in the annual conference. Our team often serves as reviewers, presenters, and on committees to help give back to the profession. Costs include conference fees, airfare, hotel, transport and meals.					
2024	0	7	0	7	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: H. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Continuation of increase in Preparing for Management enrollment. Preparing for Management enrollment averaged between \$500 and \$1,000 per month in 2021, the Preparing for Management enrollment typically averages \$1,600 per month. Based on this, we expect to spend an additional \$600 per month in 2022 and beyond, which comes out to \$7,200 per year.					
2024	0	5	0	5	0.0	1-Sided Adj
Explanation:	Continuation of catering for in-person training and events that were not incurred in 2021 due to the pandemic restrictions. Allowing meals on-site and during working sessions eases training facilitation. Meals typically include using on-site catering for breakfast and lunch at an average cost of \$15.00 per person for breakfast and \$25.00 per person for lunch. Allows for approximately 125 breakfast meals and 125 lunch meals.					
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	Continuation of new course development for non-Financial leaders and professionals.					
2024	0	15	0	15	0.0	1-Sided Adj
Explanation:	Continuation of consulting services to support learning programs and projects that did not occur in 2021 such as Respectful Workplace Summit. \$7,000 for Respectful Summit for Field Leadership; \$4,500 for Communication course; \$3,500 Field Leadership training.					
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	Continuation for materials to support programs that did not occur in 2021 due to the Covid such as New Employee Orientation. Materials are key to providing core content and learnings, and help our new hires feel welcomed when they join the organization. \$5,000 per year dedicated to Field Leadership Training; \$2,000 for New Employee Orientation video; \$3,000 for Facilitation and Leader's Guide.					
2024	0	10	0	10	0.0	1-Sided Adj
Explanation:	Continuation of printing costs for training programs that were not incurred in 2021 due to Covid restrictions and a new Logo/branding. Printed learning binders, packets, and participant materials help to heighten the learning experience.					
2024	0	5	0	5	0.0	1-Sided Adj
Explanation:	Continuation of professional memberships and training resources to keep staff skills current , such as SIOp, SHRM, DDI, ODNet memberships and training. Included, but not realized in 2021 due to COVID restrictions.					
2024	0	15	0	15	0.0	1-Sided Adj
Explanation:	Continuation of tools to support the development of virtual classes, self-paced courses and web-based collaboration tools. These tools will allow us to continue to deliver relevant training content in appropriate modalities allowing us to reach all employee populations. With the new hybrid work model, we need to adapt our learning delivery modes to account for more virtual classes, self-paced courses and web-based collaboration tools. \$7,000 per year dedicated to Field Leadership Training which includes converting classroom materials to virtual platform and on-line modules; \$8,000 for video development.					
2024	0	18	0	18	0.0	1-Sided Adj
Explanation:	Continuation of (1) Master's Degree program intern temp resource in People Research (\$18,000 per year for 6-month period each year).					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: H. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2024	454	12	0	466	4.0	1-Sided Adj
Explanation:	<p>(1) laptop and (2) monitors for each of the 4 new hires starting in 2024 including (1) Workforce Planning Advisor, (1) Workforce Planning Program Manager, and (2) Senior Business Analysts. Total cost per new hire: \$2,400 laptop + \$520 for monitors (\$260 per monitor x 2 monitors) = \$2,920 per new hire, which rounds to \$3,000. (\$3,000 x 4 new hires = \$12,000). Adding (1) Workforce Planning Advisor in 2024 to assist the Organizational Effectiveness group with the development, engagement and execution of an enterprise-wide workforce plan and strategy (1 FTE x \$97,000). Adding (1) Workforce Planning Program Manager to develop, manage, and administer the workforce planning requirements to align with the Company's business strategy. Manager will evaluate trends, assess current and future competency requirements, and develop workforce plans and staffing needs. (1 FTE x \$129,000). Adding (2) Senior Business Analysts to provide technical support in developing, monitoring, and reporting financial and strategic plans. Senior Business Analysts will evaluate financial impact of major business and regulatory issues. (2 FTE x \$114,000 = \$228,000).</p>					
2024 Total	454	155	0	609	4.0	

Note: Totals may include rounding differences.

SDG&E/PEOPLE AND CULTURE DEPARTMENT/Exh No:SDG&E-32-WP-R-E/Witness: A. Taylor

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: H. Organizational Effectiveness
Category-Sub: 1. Organizational Effectiveness
Workpaper: 1HR006.000 - Organizational Effectiveness

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,322	1,325	1,352	1,468	1,344
Non-Labor	360	373	261	190	278
NSE	0	0	0	0	0
Total	1,681	1,698	1,613	1,658	1,621
FTE	10.9	11.6	11.7	12.1	11.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-11	-4
NSE	0	0	0	0	0
Total	0	0	0	-11	-4
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,322	1,325	1,352	1,468	1,344
Non-Labor	360	373	261	179	273
NSE	0	0	0	0	0
Total	1,681	1,698	1,613	1,647	1,617
FTE	10.9	11.6	11.7	12.1	11.1
Vacation & Sick (Nominal \$)					
Labor	196	201	194	208	202
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	196	201	194	208	202
FTE	1.8	1.9	1.9	1.9	1.9
Escalation to 2021\$					
Labor	176	131	90	54	0
Non-Labor	49	38	20	14	0
NSE	0	0	0	0	0
Total	226	169	110	68	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	1,694	1,657	1,635	1,730	1,546
Non-Labor	409	410	280	193	273
NSE	0	0	0	0	0
Total	2,103	2,067	1,916	1,923	1,819
FTE	12.7	13.5	13.6	14.0	13.0

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: H. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years		2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	0	-11	-4
NSE		0	0	0	0	0
	Total	0	0	0	-11	-4
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-10	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-11	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-4	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: H. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

RAMP Item # 1

RAMP Activity

RAMP Chapter: SDG&E-CFF-8 Workforce Planning / Qualified Workforce
 RAMP Line Item ID: New
 RAMP Line Item Name: Workforce Planning
 Tranche(/s): Tranche1: N/A

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	0	0	0	466	0	0

Cost Estimate Changes from RAMP:
 No forecast range was provided in this CFF.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of Employees	0.00	0.00	0.00	4.00	0.00	0.00

Work Unit Changes from RAMP:
 No forecast range was provided in this CFF.

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:
 No RSE forecast was provided.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: I. Business Optimization
Workpaper: VARIOUS

Summary for Category: I. Business Optimization

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	262	262	262	326
Non-Labor	12	42	42	48
NSE	0	0	0	0
Total	<u>274</u>	<u>304</u>	<u>304</u>	<u>374</u>
FTE	1.9	1.9	1.9	2.4

Workpapers belonging to this Category:

1HR007.000 Business Optimization

Labor	107	107	107	107
Non-Labor	6	6	6	6
NSE	0	0	0	0
Total	<u>113</u>	<u>113</u>	<u>113</u>	<u>113</u>
FTE	0.5	0.5	0.5	0.5

1HR007.001 Business Improvement and Process Optimization

Labor	155	155	155	219
Non-Labor	6	36	36	42
NSE	0	0	0	0
Total	<u>161</u>	<u>191</u>	<u>191</u>	<u>261</u>
FTE	1.4	1.4	1.4	1.9

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR007.000 - Business Optimization

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: I. Business Optimization
 Category-Sub: 1. Business Optimization
 Workpaper: 1HR007.000 - Business Optimization

Activity Description:

The Business Optimization group is a company-wide organization that manages efficiency, process improvement/reengineering, and system enhancement initiatives for SDG&E. This group also manages a Continuous Improvement Program designed to evaluate the awareness, understanding and success of new and existing business processes and/or system enhancements. This workpaper only includes the salary and costs associated to the Director position.

Forecast Explanations:

Labor - Base YR Rec

Since this organization is fairly new, 2020 was used for ramp up activities that have reached a level of stability such that base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Since this organization is fairly new, 2020 was used for ramp up activities that have reached a level of stability such that base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	258	107	108	108	108	
Non-Labor		0	0	0	88	6	5	5	5	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	346	113	113	113	113	
FTE		0.0	0.0	0.0	1.2	0.5	0.5	0.5	0.5	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: I. Business Optimization
 Category-Sub: 1. Business Opimization
 Workpaper: 1HR007.000 - Business Optimization

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	107	107	107	0	0	0	107	107	107
Non-Labor	Base YR Rec	6	6	6	0	0	0	6	6	6
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		113	113	113	0	0	0	113	113	113
FTE	Base YR Rec	0.5	0.5	0.5	0.0	0.0	0.0	0.5	0.5	0.5

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

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: I. Business Optimization
Category-Sub: 1. Business Optimization
Workpaper: 1HR007.000 - Business Optimization

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	219	93
Non-Labor	0	0	0	2,672	6
NSE	0	0	0	0	0
Total	0	0	0	2,891	99
FTE	0.0	0.0	0.0	1.0	0.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-2,591	0
NSE	0	0	0	0	0
Total	0	0	0	-2,591	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	219	93
Non-Labor	0	0	0	81	6
NSE	0	0	0	0	0
Total	0	0	0	300	99
FTE	0.0	0.0	0.0	1.0	0.5
Vacation & Sick (Nominal \$)					
Labor	0	0	0	31	14
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	31	14
FTE	0.0	0.0	0.0	0.2	0.0
Escalation to 2021\$					
Labor	0	0	0	8	0
Non-Labor	0	0	0	6	0
NSE	0	0	0	0	0
Total	0	0	0	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	258	107
Non-Labor	0	0	0	88	6
NSE	0	0	0	0	0
Total	0	0	0	346	113
FTE	0.0	0.0	0.0	1.2	0.5

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: I. Business Optimization
 Category-Sub: 1. Business Optimization
 Workpaper: 1HR007.000 - Business Optimization

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-2,591	-0.453
NSE	0	0	0	0	0
Total	0	0	0	-2,591	-0.453
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2,591	0	0.0	1-Sided Adj
Explanation:	Exclude non-recurring consulting expenses.				
2020 Total	0	-2,591	0	0.0	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR007.001 - Business Improvement and Process Optimization

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: I. Business Optimization
 Category-Sub: 2. Business Improvement and Process Optimization
 Workpaper: 1HR007.001 - Business Improvement and Process Optimization

Activity Description:

The Business Optimization group is a company-wide organization that manages efficiency, process improvement/reengineering, and system enhancement initiatives for SDG&E. This group also manages a Continuous Improvement Program designed to evaluate the awareness, understanding and success of new and existing business processes and/or system enhancements. This workpaper excludes the salary and expenses for the Director of Business Optimization, which is covered in 1HR007.000

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		207	185	157	215	155	155	155	219	
Non-Labor		155	34	10	14	6	36	36	42	
NSE		0	0	0	0	0	0	0	0	
Total		363	219	167	229	161	191	191	261	
FTE		1.7	1.5	1.5	1.9	1.4	1.4	1.4	1.9	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: I. Business Optimization
 Category-Sub: 2. Business Improvement and Process Optimization
 Workpaper: 1HR007.001 - Business Improvement and Process Optimization

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	155	155	155	0	0	64	155	155	219
Non-Labor	Base YR Rec	6	6	6	30	30	36	36	36	42
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		161	161	161	30	30	100	191	191	261
FTE	Base YR Rec	1.4	1.4	1.4	0.0	0.0	0.5	1.4	1.4	1.9

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	23	0	23	0.0	1-Sided Adj
Explanation:	Additional costs that were not incurred during 2021 due to Covid restrictions, such as catering expenses, conference fees (e.g., WEI and Change Management and Process Excellence for Utilities), and related travel expenses for training & employee development.					
2022	0	7	0	7	0.0	1-Sided Adj
Explanation:	Elevating the Company's Continuous Improvement Program by purchasing a Menti membership to conduct surveys, analyze results, and put enhancements and/or mitigation strategies in place to continuously grow the organization's mindset around continuous improvement (\$25/month x 2 memberships = \$600/year). Marketing materials, catering expenses for in person meetings, and employee appreciation to promote continuous improvement efforts around the Company . Approximately 15 to 20 continuous improvement projects take place each year with roughly 25 employees participating on each project (20 projects x \$350/per project = \$7,000).					
2022 Total	0	30	0	30	0.0	
2023	0	23	0	23	0.0	1-Sided Adj
Explanation:	Continuation for additional costs that were not incurred during 2021 due to Covid restrictions, such as catering expenses, conference fees (e.g., WEI and Change Management and Process Excellence for Utilities), and related travel expenses for training & employee development.					
2023	0	7	0	7	0.0	1-Sided Adj
Explanation:	Continuation of the Company's Continuous Improvement Program by purchasing a Menti membership to conduct surveys, analyze results, and put enhancements and/or mitigation strategies in place to continuously grow the organization's mindset around continuous improvement (\$25/month x 2 memberships = \$600/year). Marketing materials, catering expenses for in person meetings, and employee appreciation to promote continuous improvement efforts around the Company . Approximately 15 to 20 continuous improvement projects take place each year with roughly 25 employees participating on each project (20 projects x \$350/per project = \$7,000).					
2023 Total	0	30	0	30	0.0	
2024	0	23	0	23	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: I. Business Optimization
 Category-Sub: 2. Business Improvement and Process Optimization
 Workpaper: 1HR007.001 - Business Improvement and Process Optimization

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Continuation for additional costs that were not incurred during 2021 due to Covid restrictions, such as catering expenses, conference fees (e.g., WEI and Change Management and Process Excellence for Utilities), and related travel expenses for training & employee development.					
2024	0	7	0	7	0.0	1-Sided Adj
Explanation:	Continuation of the Company's Continuous Improvement Program by purchasing a Menti membership to conduct surveys, analyze results, and put enhancements and/or mitigation strategies in place to continuously grow the organization's mindset around continuous improvement (\$25/month x 2 memberships = \$600/year). Marketing materials, catering expenses for in person meetings, and employee appreciation to promote continuous improvement efforts around the Company . Approximately 15 to 20 continuous improvement projects take place each year with roughly 25 employees participating on each project (20 projects x \$350/per project = \$7,000).					
2024	64	0	0	64	0.5	1-Sided Adj
Explanation:	Adding (2) Project Managers in 2024 to assist the Business Optimization department with organizational change management and analytics support. This request accounts for the O&M portion only which is 25% of the total amount. The other 75% is capital. Each position \$126,000 annual salary x 25% O&M = \$31,500, which rounds to \$32,000, x 2 positions = \$64,000. 25% of 2 regular, full-time positions is equal to 0.5 FTE.					
2024	0	6	0	6	0.0	1-Sided Adj
Explanation:	(2) laptops and (4) monitors for (2) new Project Manager hires. Total cost includes: \$4,800 laptops (\$2,400 per laptop x 2 laptops) and \$1,040 for monitors (\$260 per monitor x 4 monitors).					
2024 Total	64	36	0	100	0.5	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: I. Business Optimization
Category-Sub: 2. Business Improvement and Process Optimization
Workpaper: 1HR007.001 - Business Improvement and Process Optimization

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	162	148	129	203	135
Non-Labor	137	31	9	15	7
NSE	0	0	0	0	0
Total	298	179	139	218	142
FTE	1.5	1.4	1.3	1.9	1.2
Adjustments (Nominal \$) **					
Labor	0	0	0	-21	0
Non-Labor	0	0	0	-1	-2
NSE	0	0	0	0	0
Total	0	0	0	-23	-2
FTE	0.0	-0.1	0.0	-0.2	0.0
Recorded-Adjusted (Nominal \$)					
Labor	162	148	129	182	135
Non-Labor	137	31	9	13	6
NSE	0	0	0	0	0
Total	298	179	139	195	140
FTE	1.5	1.3	1.3	1.6	1.2
Vacation & Sick (Nominal \$)					
Labor	24	22	19	26	20
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	24	22	19	26	20
FTE	0.2	0.2	0.2	0.3	0.2
Escalation to 2021\$					
Labor	22	15	9	7	0
Non-Labor	19	3	1	1	0
NSE	0	0	0	0	0
Total	40	18	9	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	207	185	157	215	155
Non-Labor	155	34	10	14	6
NSE	0	0	0	0	0
Total	363	219	167	229	161
FTE	1.7	1.5	1.5	1.9	1.4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: I. Business Optimization
 Category-Sub: 2. Business Improvement and Process Optimization
 Workpaper: 1HR007.001 - Business Improvement and Process Optimization

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	-0.045	0	-21	0
Non-Labor	0	0	0	-1	-2
NSE	0	0	0	0	0
Total	0	-0.045	0	-23	-2
FTE	0.0	-0.1	0.0	-0.2	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude union salary amount that doesn't belong in this cost center.				
2018 Total	0	0	0	-0.1	
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-21	0	0	-0.2	1-Sided Adj
Explanation:	Accounting adjustment to remove costs that were incorrectly reported in O&M that should have been reported as capital. Offsetting adjustments are being made in capital.				
2020 Total	-21	-1	0	-0.2	
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-2	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: J. Executive Offices
Workpaper: 1HR008.000

Summary for Category: J. Executive Offices

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	123	123	206	206
Non-Labor	1,374	1,484	1,773	1,770
NSE	0	0	0	0
Total	1,497	1,607	1,979	1,976
FTE	2.3	2.3	3.3	3.3

Workpapers belonging to this Category:

1HR008.000 Executive Offices

Labor	123	123	206	206
Non-Labor	1,374	1,484	1,773	1,770
NSE	0	0	0	0
Total	1,497	1,607	1,979	1,976
FTE	2.3	2.3	3.3	3.3

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR008.000 - Executive Offices

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: J. Executive Offices
 Category-Sub: 1. Executive Offices
 Workpaper: 1HR008.000 - Executive Offices

Activity Description:

The Chief Executive Officer (CEO) and President & CFO provide executive leadership guidance, and strategic direction of the Company's mission, vision, and values. The CEO and President & CFO are responsible and accountable for SDG&E's overall performance. The Executive Offices executes the direction utility employees follow in providing safe and reliable service to customers. The CEO is the highest-ranking officer at SDG&E. Reporting directly to the CEO are the President & CFO, SVP & General Counsel, SVP of Customer Service & External Affairs, VP of People & Culture, VP of Electric Operations. The President & CFO directs the activities of the organization in accordance with policies, goals, and objectives established by the CEO. Reporting directly to the President & CFO are the SVP, CIO & Chief Digital Officer, SVP – State Government Affairs & CRO, VP – Operations Support, VP – Energy Innovation, VP – Controller & Chief Accounting Officer, VP – Energy Procurement & Sustainability.

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities. The increase in non-labor costs are due to travel expenses for the CEO and President & CFO not incurred due to Covid-19 restrictions, the anticipated hire of a Chief Operating Officer (COO), and executive assistant.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		381	250	263	227	123	123	206	206	
Non-Labor		1,116	1,298	1,738	1,693	1,374	1,484	1,773	1,770	
NSE		0	0	0	0	0	0	0	0	
Total		1,497	1,548	2,001	1,920	1,498	1,607	1,979	1,976	
FTE		2.5	2.5	3.0	2.4	2.3	2.3	3.3	3.3	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: J. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1HR008.000 - Executive Offices

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	123	123	123	0	83	83	123	206	206
Non-Labor	Base YR Rec	1,374	1,374	1,374	110	399	396	1,484	1,773	1,770
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,498	1,498	1,498	110	482	479	1,608	1,980	1,977
FTE	Base YR Rec	2.3	2.3	2.3	0.0	1.0	1.0	2.3	3.3	3.3

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	110	0	110	0.0	1-Sided Adj
Explanation:	Travel expenses that were not incurred during 2021 due to the Covid-19 restrictions. Estimate is based on 2019 travel costs (total \$110k spent in 2019 between CEO & President). Travel expenses include, but not limited to, SDG&E's sustainability and decarbonization efforts that involve critical planning activities with CAISO, FERC, state legislators, and other IOUs.					
2022 Total	0	110	0	110	0.0	
2023	0	110	0	110	0.0	1-Sided Adj
Explanation:	Continuation of travel expenses that were not incurred during 2021 due to the Covid-19 restrictions. Estimate is based on 2019 travel costs (total \$110k spent in 2019 between CEO & President). Travel expenses include, but not limited to, SDG&E's sustainability and decarbonization efforts that involve critical planning activities with CAISO, FERC, state legislators, and other IOUs.					
2023	0	286	0	286	0.0	1-Sided Adj
Explanation:	Annual COO expenses such as travel, meals, and training in support of a new COO to be hired in 2023. Annual COO costs are based on 2019 costs in this cost center for non-labor.					
2023	83	0	0	83	1.0	1-Sided Adj
Explanation:	Adding (1) Executive Assistant in 2023 to support the new Chief Operating Officer that is planned for 2023 (1 FTE x \$83,000).					
2023	0	3	0	3	0.0	1-Sided Adj
Explanation:	(1) laptop and (2) monitors for new Executive Assistant. Total cost includes: \$2,400 lap top + \$520 for monitors (\$260 per monitor x 2 monitors).					
2023 Total	83	399	0	482	1.0	
2024	0	110	0	110	0.0	1-Sided Adj
Explanation:	Continuation of travel expenses that were not incurred during 2021 due to the Covid-19 restrictions. Estimate is based on 2019 travel costs (total \$110k spent in 2019 between CEO & President). Travel expenses include, but not limited to, SDG&E's sustainability and decarbonization efforts that involve critical planning activities with CAISO, FERC, state legislators, and other IOUs.					
2024	0	286	0	286	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: J. Executive Offices
 Category-Sub: 1. Executive Offices
 Workpaper: 1HR008.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Continuation of annual COO expenses such as travel, meals, and training in support of a new COO to be hired in 2023. Annual COO costs are based on 2019 costs in this cost center for non-labor.					
2024	83	0	0	83	1.0	1-Sided Adj
Explanation:	Continuation of (1) Executive Assistant from 2022 to support the new Chief Operating Officer from 2022 (1 FTE x \$83,000).					
2024 Total	83	396	0	479	1.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: J. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1HR008.000 - Executive Offices

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,039	1,287	156	494	107
Non-Labor	979	1,094	1,442	4,086	1,253
NSE	0	0	0	0	0
Total	2,019	2,381	1,598	4,580	1,360
FTE	4.3	4.5	2.6	2.9	2.0
Adjustments (Nominal \$) **					
Labor	-742	-1,087	61	-301	0
Non-Labor	3	85	175	-2,515	121
NSE	0	0	0	0	0
Total	-739	-1,002	236	-2,817	121
FTE	-2.1	-2.2	0.0	-0.8	0.0
Recorded-Adjusted (Nominal \$)					
Labor	297	200	217	193	107
Non-Labor	982	1,179	1,617	1,571	1,374
NSE	0	0	0	0	0
Total	1,279	1,379	1,834	1,763	1,481
FTE	2.2	2.3	2.6	2.1	2.0
Vacation & Sick (Nominal \$)					
Labor	44	30	31	27	16
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	44	30	31	27	16
FTE	0.3	0.2	0.4	0.3	0.3
Escalation to 2021\$					
Labor	40	20	14	7	0
Non-Labor	134	119	121	122	0
NSE	0	0	0	0	0
Total	174	139	136	129	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	381	250	263	227	123
Non-Labor	1,116	1,298	1,738	1,693	1,374
NSE	0	0	0	0	0
Total	1,497	1,548	2,001	1,920	1,498
FTE	2.5	2.5	3.0	2.4	2.3

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: J. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1HR008.000 - Executive Offices

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
	Years	2017	2018	2019	2020	2021
Labor		-742	-1,087	61	-301	0
Non-Labor		3	85	175	-2,515	121
NSE		0	0	0	0	0
	Total	-739	-1,002	236	-2,817	121
FTE		-2.1	-2.2	0.0	-0.8	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	-383	-7	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2017	-359	-4	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2017	0	-102	0	0.0	1-Sided Adj
Explanation:	Exclude the portion of EEI dues payment that is attributable to influencing legislation and as contributions to a charitable organization and therefore should not be ratepayer funded.				
2017	0	115	0	0.0	CCTR Transf From 2200-2101.000
Explanation:	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
2017 Total	-742	3	0	-2.1	
2018	0	0	0	0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-502	-20	0	-1.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: J. Executive Offices
 Category-Sub: 1. Executive Offices
 Workpaper: 1HR008.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018	-164	-11	0	-0.3	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018	-422	-7	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018	0	-1	0	0.0	1-Sided Adj
Explanation:	Payments to Chambers of Commerce, Dues paid to Chambers of Commerce are not included in the GRC.				
2018	0	124	0	0.0	CCTR Transf From 2200-2101.000
Explanation:	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
2018 Total	-1,087	85	0	-2.2	
2019	21	22	0	0.1	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	22	22	0	0.1	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	18	0	0	0.1	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Payments to Chambers of Commerce. Dues paid to Chambers of Commerce are not included as part of the GRC.				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: J. Executive Offices
Category-Sub: 1. Executive Offices
Workpaper: 1HR008.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	0	133	0	0.0	CCTR Transf From 2200-2101.000
Explanation:	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
2019	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude union salary amount that doesn't belong in this cost center.				
2019	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude union salary amount that doesn't belong in this cost center.				
2019	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude union salary amount that doesn't belong in this cost center.				
2019	0	-2	0	0.0	1-Sided Adj
Explanation:	Exclude non-recurring consulting expenses.				
2019 Total	61	175	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-45	-8	0	-0.1	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	-45	-8	0	-0.1	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	-210	-8	0	-0.5	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: J. Executive Offices
 Category-Sub: 1. Executive Offices
 Workpaper: 1HR008.000 - Executive Offices

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	-1	0	0	-0.1	1-Sided Adj
Explanation:	Exclude union salary amount that doesn't belong in this cost center.				
2020	0	-2,591	0	0.0	1-Sided Adj
Explanation:	Exclude non-recurring consulting expenses.				
2020	0	101	0	0.0	CCTR Transf From 2200-2101.000
Explanation:	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
2020 Total	-301	-2,515	0	-0.8	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	123	0	0.0	CCTR Transf From 2200-2101.000
Explanation:	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
2021 Total	0	121	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: J. Executive Offices
 Category-Sub: 1. Executive Offices
 Workpaper: 1HR008.000 - Executive Offices

RAMP Item # 1

RAMP Activity

RAMP Chapter: SDG&E-Risk-8 Incident Involving an Employee
 RAMP Line Item ID: C12
 RAMP Line Item Name: Utilizing OSHA and Industry Best Practices and Industry Benchmarking
 Tranche(/s): Tranche1: N/A

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	915	915	915	915	688	808

Cost Estimate Changes from RAMP:
 GRC forecast is outside the RAMP range due to forecast updates.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of Member Fee	2.00	2.00	2.00	2.00	703.00	808.00

Work Unit Changes from RAMP:
 Change the unit from membership fees to number of memberships

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:
 TBD

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor

Summary of Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. ECS, Drug & Alcohol, and Wellness	1,663	1,707	1,707	1,800
B. People Research	165	169	169	169
Total	1,828	1,876	1,876	1,969

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: A. ECS, Drug & Alcohol, and Wellness
Cost Center: VARIOUS

Summary for Category: A. ECS, Drug & Alcohol, and Wellness

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,102	1,140	1,140	1,205
Non-Labor	560	566	566	594
NSE	0	0	0	0
Total	1,662	1,706	1,706	1,799
FTE	12.6	13.1	13.1	14.1

Cost Centers belonging to this Category:

2100-3505.000 Employee Care Services

Labor	891	891	891	891
Non-Labor	469	469	469	491
NSE	0	0	0	0
Total	1,360	1,360	1,360	1,382
FTE	10.2	10.2	10.2	10.2

2100-3414.000 Drug and Alcohol Testing Program

Labor	95	133	133	133
Non-Labor	81	87	87	87
NSE	0	0	0	0
Total	176	220	220	220
FTE	1.3	1.8	1.8	1.8

2100-3506.000 Wellness Programs

Labor	116	116	116	181
Non-Labor	10	10	10	16
NSE	0	0	0	0
Total	126	126	126	197
FTE	1.1	1.1	1.1	2.1

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3505.000 - Employee Care Services

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 1. Employee Care Services
 Cost Center: 2100-3505.000 - Employee Care Services

Activity Description:

Employee Care Services (ECS) is responsible for managing and administering the Workers' Compensation Programs, short-term disability, Long-Term Disability (LTD), total disability under the pension plan, and leave and return to work programs.

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		752	701	772	849	891	891	891	891	
Non-Labor		81	83	272	324	469	470	470	492	
NSE		0	0	0	0	0	0	0	0	
Total		832	784	1,045	1,173	1,360	1,361	1,361	1,383	
FTE		8.9	8.2	8.4	9.1	10.2	10.2	10.2	10.2	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 1. Employee Care Services
 Cost Center: 2100-3505.000 - Employee Care Services

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	9	3	0	12	0.1	9	3	0	12	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	881	467	0	1,348	10.1	882	467	0	1,349	10.1
Total Incurred	890	470	0	1,360	10.2	891	470	0	1,361	10.2
% Allocation										
Retained	92.92%	92.92%				92.92%	92.92%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	4.15%	4.15%				4.15%	4.15%			
Unreg	2.93%	2.93%				2.93%	2.93%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	9	3	0	12	0.1	9	3	0	12	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	882	467	0	1,349	10.1	882	489	0	1,371	10.1
Total Incurred	891	470	0	1,361	10.2	891	492	0	1,383	10.2
% Allocation										
Retained	92.92%	92.92%				92.92%	92.92%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	4.15%	4.15%				4.15%	4.15%			
Unreg	2.93%	2.93%				2.93%	2.93%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

FTE's Benefitted

Cost Center Allocation Percentage for 2022

FTE's Benefitted

Cost Center Allocation Percentage for 2023

FTE's Benefitted

Cost Center Allocation Percentage for 2024

FTE's Benefitted

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 1. Employee Care Services
 Cost Center: 2100-3505.000 - Employee Care Services

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	891	891	891	0	0	0	891	891	891
Non-Labor	Base YR Rec	469	469	469	0	0	22	469	469	491
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,360	1,360	1,360	0	0	22	1,360	1,360	1,382
FTE	Base YR Rec	10.2	10.2	10.2	0.0	0.0	0.0	10.2	10.2	10.2

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022 Total	0	0	0	0	0.0	
2023 Total	0	0	0	0	0.0	
2024	0	22	0	22	0.0	1-Sided Adj
Explanation:	New technology to replace the aging Employee Care Services claims system. \$58,000 was spent on the current iVos system for SDG&E-related claims. The new system will cost \$80,000 per year for SDG&E-related claims, which is \$22,000 above-and-beyond the amount spent in 2021.					
2024 Total	0	22	0	22	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: A. ECS, Drug & Alcohol, and Wellness
Category-Sub: 1. Employee Care Services
Cost Center: 2100-3505.000 - Employee Care Services

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	594	563	640	716	776
Non-Labor	73	77	258	377	768
NSE	0	0	0	0	0
Total	667	640	898	1,093	1,543
FTE	7.6	7.0	7.2	8.0	8.8
Adjustments (Nominal \$) **					
Labor	0	0	0	-2	-1
Non-Labor	0	0	0	-66	-298
NSE	0	0	0	0	0
Total	0	0	0	-68	-300
FTE	0.0	0.0	0.0	-0.1	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	594	563	640	714	774
Non-Labor	73	77	258	311	469
NSE	0	0	0	0	0
Total	667	640	898	1,025	1,244
FTE	7.6	7.0	7.2	7.8	8.7
Vacation & Sick (Nominal \$)					
Labor	88	85	92	101	116
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	88	85	92	101	116
FTE	1.3	1.2	1.2	1.3	1.5
Escalation to 2021\$					
Labor	70	52	41	34	0
Non-Labor	7	6	14	13	0
NSE	0	0	0	0	0
Total	77	58	55	47	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	752	701	772	849	891
Non-Labor	81	83	272	324	469
NSE	0	0	0	0	0
Total	832	784	1,045	1,173	1,360
FTE	8.9	8.2	8.4	9.1	10.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 1. Employee Care Services
 Cost Center: 2100-3505.000 - Employee Care Services

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	-2	-1
Non-Labor	0	0	0	-66	-298
NSE	0	0	0	0	0
Total	0	0	0	-68	-300
FTE	0.0	0.0	0.0	-0.1	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	-2	-66	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	-2	-66	0	-0.1	
2021	-1	-298	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	-1	-298	0	-0.1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3414.000 - Drug and Alcohol Testing Program

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 2. Drug and Alcohol Testing Program
 Cost Center: 2100-3414.000 - Drug and Alcohol Testing Program

Activity Description:

The administration of this testing program includes management and oversight of all pre-employment, random, and other required drug and alcohol testing of employees in safety-sensitive positions under the Department of Transportation (DOT) regulations. In 2021, 1680 tests were administered.

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		452	429	408	68	95	133	133	133	
Non-Labor		170	173	211	117	81	87	87	87	
NSE		0	0	0	0	0	0	0	0	
Total		622	602	618	185	176	220	220	220	
FTE		3.9	3.6	3.5	0.9	1.3	1.8	1.8	1.8	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 2. Drug and Alcohol Testing Program
 Cost Center: 2100-3414.000 - Drug and Alcohol Testing Program

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	81	0	81	0.0	0	81	0	81	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	95	0	0	95	1.3	133	6	0	139	1.8
Total Incurred	95	81	0	176	1.3	133	87	0	220	1.8
% Allocation										
Retained	98.93%	98.93%				98.93%	98.93%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	1.07%	1.07%				1.07%	1.07%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	81	0	81	0.0	0	81	0	81	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	133	6	0	139	1.8	133	6	0	139	1.8
Total Incurred	133	87	0	220	1.8	133	87	0	220	1.8
% Allocation										
Retained	98.93%	98.93%				98.93%	98.93%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	1.07%	1.07%				1.07%	1.07%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2022

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2023

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2024

C/Y Budgeted Activities

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 2. Drug and Alcohol Testing Program
 Cost Center: 2100-3414.000 - Drug and Alcohol Testing Program

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	95	95	95	38	38	38	133	133	133
Non-Labor	Base YR Rec	81	81	81	6	6	6	87	87	87
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		176	176	176	44	44	44	220	220	220
FTE	Base YR Rec	1.3	1.3	1.3	0.5	0.5	0.5	1.8	1.8	1.8

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	38	0	0	38	0.5	1-Sided Adj
Explanation:	Full-year funding of Drug & Alcohol Program Coordinator hired in July 2021. Drug & Alcohol Program Coordinator earned \$26,680 of her \$65,000 annual salary in 2021. The remaining amount is \$38,320.					
2022	0	6	0	6	0.0	1-Sided Adj
Explanation:	Certification, continuing education and conference expenses for (2) Drug & Alcohol Program employees. \$200 Designated Employer Representative (DER) certification. \$300 for continuing education which includes online courses, industry seminars and workshops. \$2,500 for Drug & Alcohol conference which includes conference fees and related travel expenses. The expenses related to these certifications, continuing education and conferences were not incurred in 2021 due to Covid restrictions.					
2022 Total	38	6	0	44	0.5	
2023	38	0	0	38	0.5	1-Sided Adj
Explanation:	Continuation of funding for a full-year funding of Drug & Alcohol Program Coordinator hired in July 2021. Drug & Alcohol Program Coordinator earned \$26,680 of her \$65,000 annual salary in 2021. The remaining amount is \$38,320.					
2023	0	6	0	6	0.0	1-Sided Adj
Explanation:	Continuation of funding for certification, continuing education and conference expenses for (2) Drug & Alcohol Program employees. \$200 Designated Employer Representative (DER) certification. \$300 for continuing education which includes online courses, industry seminars and workshops. \$2,500 for Drug & Alcohol conference which includes conference fees and related travel expenses. The expenses related to these certifications, continuing education and conferences were not incurred in 2021 due to Covid restrictions.					
2023 Total	38	6	0	44	0.5	
2024	38	0	0	38	0.5	1-Sided Adj
Explanation:	Continuation of funding for a full-year funding of Drug & Alcohol Program Coordinator hired in July 2021. Drug & Alcohol Program Coordinator earned \$26,680 of her \$65,000 annual salary in 2021. The remaining amount is \$38,320.					
2024	0	6	0	6	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 2. Drug and Alcohol Testing Program
 Cost Center: 2100-3414.000 - Drug and Alcohol Testing Program

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Continuation of funding for certification, continuing education and conference expenses for (2) Drug & Alcohol Program employees. \$200 Designated Employer Representative (DER) certification. \$300 for continuing education which includes online courses, industry seminars and workshops. \$2,500 for Drug & Alcohol conference which includes conference fees and related travel expenses. The expenses related to these certifications, continuing education and conferences were not incurred in 2021 due to Covid restrictions.					
2024 Total	38	6	0	44	0.5	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: A. ECS, Drug & Alcohol, and Wellness
Category-Sub: 2. Drug and Alcohol Testing Program
Cost Center: 2100-3414.000 - Drug and Alcohol Testing Program

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	357	345	338	58	82
Non-Labor	154	160	200	113	82
NSE	0	0	0	0	0
Total	511	505	538	170	164
FTE	3.3	3.1	3.0	0.8	1.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	0
NSE	0	0	0	0	0
Total	0	0	0	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	357	345	338	58	82
Non-Labor	154	160	200	112	81
NSE	0	0	0	0	0
Total	511	505	538	170	164
FTE	3.3	3.1	3.0	0.8	1.1
Vacation & Sick (Nominal \$)					
Labor	53	52	48	8	12
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	53	52	48	8	12
FTE	0.6	0.5	0.5	0.1	0.2
Escalation to 2021\$					
Labor	42	32	21	3	0
Non-Labor	16	13	11	5	0
NSE	0	0	0	0	0
Total	58	45	33	7	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	452	429	408	68	95
Non-Labor	170	173	211	117	81
NSE	0	0	0	0	0
Total	622	602	618	185	176
FTE	3.9	3.6	3.5	0.9	1.3

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 2. Drug and Alcohol Testing Program
 Cost Center: 2100-3414.000 - Drug and Alcohol Testing Program

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	0	-0.776	-0.350
NSE		0	0	0	0	0
	Total	0	0	0	-0.776	-0.350
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 2. Drug and Alcohol Testing Program
 Cost Center: 2100-3414.000 - Drug and Alcohol Testing Program

RAMP Item # 1

RAMP Activity

RAMP Chapter: SDG&E-Risk-8 Incident Involving an Employee
 RAMP Line Item ID: C02
 RAMP Line Item Name: Drug & Alcohol Testing Program
 Tranche(s): Tranche1: N/A

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	81	125	125	125	171	208

Cost Estimate Changes from RAMP:
 GRC Forecast is outside the RAMP range due to a change in scope.

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of Tests Administered	1,680.00	2,100.00	2,625.00	3,281.00	1,704.00	1,960.00

Work Unit Changes from RAMP:
 TBD

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:
 TBD

Beginning of Workpaper
2100-3506.000 - Wellness Programs

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 3. Wellness Programs
 Cost Center: 2100-3506.000 - Wellness Programs

Activity Description:

Wellness Programs is responsible for managing and administering the Company's Employee Assistance Program (EAP), as well as assisting with sensitive HR-related issues associated with possible substance abuse or threats of workplace violence.

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		251	261	257	94	116	116	116	181	
Non-Labor		35	103	38	8	10	10	10	16	
NSE		0	0	0	0	0	0	0	0	
Total		286	363	295	102	127	126	126	197	
FTE		2.1	2.1	2.0	1.0	1.1	1.1	1.1	2.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
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Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 3. Wellness Programs
 Cost Center: 2100-3506.000 - Wellness Programs

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	3	0	0	3	0.0	3	0	0	3	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	113	10	0	123	1.1	113	10	0	123	1.1
Total Incurred	116	10	0	126	1.1	116	10	0	126	1.1
% Allocation										
Retained	84.50%	84.50%				84.50%	84.50%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	7.90%	7.90%				7.90%	7.90%			
Unreg	7.60%	7.60%				7.60%	7.60%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	3	0	0	3	0.0	3	0	0	3	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	113	10	0	123	1.1	178	16	0	194	2.1
Total Incurred	116	10	0	126	1.1	181	16	0	197	2.1
% Allocation										
Retained	84.50%	84.50%				84.50%	84.50%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	7.90%	7.90%				7.90%	7.90%			
Unreg	7.60%	7.60%				7.60%	7.60%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2022

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2023

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2024

C/Y Budgeted Activities

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 3. Wellness Programs
 Cost Center: 2100-3506.000 - Wellness Programs

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	116	116	116	0	0	65	116	116	181
Non-Labor	Base YR Rec	10	10	10	0	0	6	10	10	16
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		127	127	127	0	0	71	127	127	198
FTE	Base YR Rec	1.1	1.1	1.1	0.0	0.0	1.0	1.1	1.1	2.1

Forecast Adjustment Details:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2022 Total	0	0	0	0	0.0	
2023 Total	0	0	0	0	0.0	
2024	65	6	0	71	1.0	1-Sided Adj

Explanation: Labor: Adding (1) Wellness Programs Coordinator in 2024 to provide support for the increased demands for wellness services (1 FTE x \$65,000).
 Non Labor: (1) laptop and (2) monitors for new Wellness Programs Coordinator. Total cost includes: \$2,400 lap top + \$520 for monitors (\$260 per monitor x 2 monitors).
 Non-Labor: Annual training, certifications and conferences for the new Wellness Programs Coordinator to be hired in 2024.

2024 Total	65	6	0	71	1.0	
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Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: A. ECS, Drug & Alcohol, and Wellness
Category-Sub: 3. Wellness Programs
Cost Center: 2100-3506.000 - Wellness Programs

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	198	210	213	79	101
Non-Labor	32	95	36	39	2
NSE	0	0	0	0	0
Total	230	305	249	118	103
FTE	1.8	1.8	1.7	0.9	1.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-32	9
NSE	0	0	0	0	0
Total	0	0	0	-32	9
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	198	210	213	79	101
Non-Labor	32	95	36	8	10
NSE	0	0	0	0	0
Total	230	305	249	86	112
FTE	1.8	1.8	1.7	0.9	0.9
Vacation & Sick (Nominal \$)					
Labor	29	32	31	11	15
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	29	32	31	11	15
FTE	0.3	0.3	0.3	0.1	0.2
Escalation to 2021\$					
Labor	23	19	14	4	0
Non-Labor	3	8	2	0	0
NSE	0	0	0	0	0
Total	27	27	16	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	251	261	257	94	116
Non-Labor	35	103	38	8	10
NSE	0	0	0	0	0
Total	286	363	295	102	127
FTE	2.1	2.1	2.0	1.0	1.1

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 3. Wellness Programs
 Cost Center: 2100-3506.000 - Wellness Programs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-32	9
NSE	0	0	0	0	0
Total	0	0	0	-32	9
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-32	0	0.0	1-Sided Adj
2020 Total	0	-32	0	0.0	
2021	0	9	0	0.0	1-Sided Adj
2021 Total	0	9	0	0.0	

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: A. ECS, Drug & Alcohol, and Wellness
 Category-Sub: 3. Wellness Programs
 Cost Center: 2100-3506.000 - Wellness Programs

RAMP Item # 1

RAMP Activity

RAMP Chapter: SDG&E-Risk-8 Incident Involving an Employee
 RAMP Line Item ID: C07
 RAMP Line Item Name: Employee Wellness Programs
 Tranche(/s): Tranche1: Overall

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	105	105	105	176	733	888

Cost Estimate Changes from RAMP:

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

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of Employees	4,673.00	4,940.00	5,137.00	5,394.00	4,400.00	4,800.00

Work Unit Changes from RAMP:

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

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:

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

San Diego Gas & Electric Company
 2024 GRC - REVISED ERRATA
 Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. People Research
 Cost Center: 2100-3834.000

Summary for Category: B. People Research

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	163	163	163	163
Non-Labor	3	7	7	7
NSE	0	0	0	0
Total	166	170	170	170
FTE	1.0	1.0	1.0	1.0

Cost Centers belonging to this Category:

2100-3834.000 People Research

Labor	163	163	163	163
Non-Labor	3	7	7	7
NSE	0	0	0	0
Total	166	170	170	170
FTE	1.0	1.0	1.0	1.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3834.000 - People Research

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. People Research
 Category-Sub: 1. People Research
 Cost Center: 2100-3834.000 - People Research

Activity Description:

Conducts research related to employee and HR issues for the Company, which includes selection validation and affirmative action/applicant flow statistical analysis, and supports the workforce planning efforts.

Forecast Explanations:

Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base year forecast methodology is most appropriate because base year recorded is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		185	189	183	199	163	163	163	163	
Non-Labor		7	6	7	4	3	6	6	6	
NSE		0	0	0	0	0	0	0	0	
Total		192	195	190	203	165	169	169	169	
FTE		1.0	1.0	0.8	1.0	1.0	1.0	1.0	1.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. People Research
 Category-Sub: 1. People Research
 Cost Center: 2100-3834.000 - People Research

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	163	1	0	164	1.0	163	5	0	168	1.0
Total Incurred	163	2	0	165	1.0	163	6	0	169	1.0
% Allocation										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	10.00%	10.00%				10.00%	10.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	163	5	0	168	1.0	163	5	0	168	1.0
Total Incurred	163	6	0	169	1.0	163	6	0	169	1.0
% Allocation										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	10.00%	10.00%				10.00%	10.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2022

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2023

C/Y Budgeted Activities

Cost Center Allocation Percentage for 2024

C/Y Budgeted Activities

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. People Research
 Category-Sub: 1. People Research
 Cost Center: 2100-3834.000 - People Research

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	163	163	163	0	0	0	163	163	163
Non-Labor	Base YR Rec	3	3	3	4	4	4	7	7	7
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		165	165	165	4	4	4	169	169	169
FTE	Base YR Rec	1.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	1.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	4	0	4	0.0	1-Sided Adj
Explanation:	<p>\$3,000 for SIOP conference and related travel expenses to provide the organization with the latest research and best practices. \$1,200 for annual ISAC business meeting in support of continued membership for selection and assessment programs to benchmark against other industries, companies, and academic institutions. These conferences/meetings were held virtually in 2021, eliminating travel costs and minimizing conference registration costs. The \$4,000 request is the amount above-and-beyond the 2021 amount spent for one employee (HR Research & Analysis Manager) to attend.</p>					
2022 Total	0	4	0	4	0.0	
2023	0	4	0	4	0.0	1-Sided Adj
Explanation:	<p>Continuation of the \$3,000 for SIOP conference and related travel expenses to provide the organization with the latest research and best practices. \$1,200 for annual ISAC business meeting in support of continued membership for selection and assessment programs to benchmark against other industries, companies, and academic institutions. These conferences/meetings were held virtually in 2021, eliminating travel costs and minimizing conference registration costs. The \$4,000 request is the amount above-and-beyond the 2021 amount spent for one employee (HR Research & Analysis Manager) to attend.</p>					
2023 Total	0	4	0	4	0.0	
2024	0	4	0	4	0.0	1-Sided Adj
Explanation:	<p>Continuation of the \$3,000 for SIOP conference and related travel expenses to provide the organization with the latest research and best practices. \$1,200 for annual ISAC business meeting in support of continued membership for selection and assessment programs to benchmark against other industries, companies, and academic institutions. These conferences/meetings were held virtually in 2021, eliminating travel costs and minimizing conference registration costs. The \$4,000 request is the amount above-and-beyond the 2021 amount spent for one employee (HR Research & Analysis Manager) to attend.</p>					
2024 Total	0	4	0	4	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor
Category: B. People Research
Category-Sub: 1. People Research
Cost Center: 2100-3834.000 - People Research

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	146	152	152	167	142
Non-Labor	7	6	7	4	3
NSE	0	0	0	0	0
Total	153	158	158	171	144
FTE	0.9	0.9	0.8	0.9	0.9
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	-0.1	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	146	152	151	167	142
Non-Labor	7	6	7	4	3
NSE	0	0	0	0	0
Total	153	158	158	171	144
FTE	0.9	0.9	0.7	0.9	0.9
Vacation & Sick (Nominal \$)					
Labor	22	23	22	24	21
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	22	23	22	24	21
FTE	0.1	0.1	0.1	0.1	0.1
Escalation to 2021\$					
Labor	17	14	10	8	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
Total	18	15	10	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	185	189	183	199	163
Non-Labor	7	6	7	4	3
NSE	0	0	0	0	0
Total	192	195	190	203	165
FTE	1.0	1.0	0.8	1.0	1.0

* 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.

San Diego Gas & Electric Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
 Witness: Alexandra G. Taylor
 Category: B. People Research
 Category-Sub: 1. People Research
 Cost Center: 2100-3834.000 - People Research

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	-0.015	0	0
Non-Labor	0	0	0	-0.250	-0.350
NSE	0	0	0	0	0
Total	0	0	-0.015	-0.250	-0.350
FTE	0.0	0.0	-0.1	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	0	0	-0.1	1-Sided Adj
2019 Total	0	0	0	-0.1	
2020	0	0	0	0.0	1-Sided Adj
2020 Total	0	0	0	0.0	
2021	0	0	0	0.0	1-Sided Adj
2021 Total	0	0	0	0.0	

Explanation: Exclude union salary amount that doesn't belong in this cost center.

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: PEOPLE AND CULTURE DEPARTMENT
Witness: Alexandra G. Taylor

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0001	000	President SDGE
2100-0002	000	Chairman and CEO
2100-0219	000	CHIEF DEVELOPMENT OFFICER
2100-0279	000	HUMAN RESOURCES VP & STAFF
2100-0283	000	EMPLOYEE DEVELOPMENT SOUTH
2100-0284	000	DIR LABOR & BUSINESS PARTNER
2100-0363	000	RELOCATION - SDGE
2100-0726	000	HR RESEARCH & ANALYSIS SDGE
2100-0741	000	WORKERS COMP & LTD
2100-3504	000	Workforce Planning & Diversity
2100-3508	000	HR WELLNESS & ECS
2100-3509	000	INSTRUCTIONAL DESIGN SOUTH
2100-3519	000	DISABILITY MANAGEMENT - LA - CSS
2100-3550	000	DISABILITY MANAGEMENT - LA - USS
2100-3552	000	ORGANIZATIONAL DEVELOPMENT SOUTH
2100-3553	000	HUMAN RESOURCES STAFFING - SD - USS
2100-3626	000	Chief Operating Officer - SDG&E
2100-3670	000	COO SDGE - NSS
2100-3679	000	ORGANIZATION EFFECTIVENESS DIRECTOR
2100-3694	000	WORKFORCE READINESS
2100-3830	000	HRIS TECHNOLOGY & REPORTING
2100-3833	000	Compensation
2100-3936	000	Bus Improvement & Process Optimization
2100-3958	000	CHIEF ENERGY DELIVERY OFFICER
2100-3959	000	Chief Energy Supply Officer
2100-4002	000	Diversity
2100-4015	000	EMPLOYEE DEVELOPMENT
2100-4016	000	HR DIVISION - SCG ADMIN
2100-4112	000	BUSINESS OPTIMIZATION
2100-4135	000	LABOR RELATIONS
2100-4136	000	HUMAN RESOURCES
2100-8959	000	WELFARE BEN-LT DISABILITY
2100-9517	000	SDG&E DMS Leave of Absence