

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)

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

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

AUGUST 2022



**2024 General Rate Case - REVISED  
INDEX OF WORKPAPERS**

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

DOCUMENT	PAGE
<b>Overall Summary For Exhibit No. SDG&amp;E-32-WP-R</b>	<b>1</b>
<b><i>Summary of Non-Shared Services Workpapers</i></b>	<b>2</b>
Category: A. VP - People and Culture	3
..1HR000.000 - VP - PEOPLE AND CULTURE	4
Category: B. Total Disability	10
..1HR001.000 - TOTAL DISABILITY	11
Category: C. Workers' Compensation	16
..1HR002.000 - WORKERS' COMPENSATION	17
Category: D. Long-Term Disability (LTD)	24
..1HR002.001 - LONG-TERM DISABILITY (LTD)	25
Category: E. Human Resources	32
..1HR003.000 - HUMAN RESOURCES	33
Category: F. Diversity and Inclusion	41
..1HR004.000 - DIVERSITY AND INCLUSION	42
Category: G. Diversity and Workforce Management	48
..1HR005.000 - DIVERSITY AND WORKFORCE MANAGEMENT	49
Category: H. Organizational Effectiveness	57
..1HR006.000 - ORGANIZATIONAL EFFECTIVENESS	58
Category: I. Business Optimization	69
..1HR007.000 - BUSINESS OPTIMIZATION	70
..1HR007.001 - BUSINESS IMPROVEMENT AND PROCESS OPTIMIZATION	75
Category: J. Executive Offices	81
..1HR008.000 - EXECUTIVE OFFICES	82
<b><i>Summary of Shared Services Workpapers</i></b>	<b>92</b>
Category: A. ECS, Drug & Alcohol, and Wellness	93
..2100-3505.000 - EMPLOYEE CARE SERVICES	94
..2100-3414.000 - DRUG AND ALCOHOL TESTING PROGRAM	100
..2100-3506.000 - WELLNESS PROGRAMS	108
Category: B. People Research	115
..2100-3834.000 - PEOPLE RESEARCH	116
<b><i>Appendix A: List of Non-Shared Cost Centers</i></b>	<b>122</b>

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

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

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
<b>Non-Shared Services</b>	15,390	17,115	17,839	19,674
<b>Shared Services</b>	1,828	1,876	1,876	1,969
<b>Total</b>	<b>17,218</b>	<b>18,991</b>	<b>19,715</b>	<b>21,643</b>

*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

**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	2,472	2,648	2,857
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
<b>Total</b>	<b>15,390</b>	<b>17,115</b>	<b>17,839</b>	<b>19,674</b>

*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  
 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
<b>Total</b>	<b>721</b>	<b>1,021</b>	<b>1,021</b>	<b>1,021</b>
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
<b>Total</b>	<b>721</b>	<b>1,021</b>	<b>1,021</b>	<b>1,021</b>
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  
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	
<b>Total</b>		<b>957</b>	<b>864</b>	<b>983</b>	<b>865</b>	<b>721</b>	<b>1,021</b>	<b>1,021</b>	<b>1,021</b>	
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  
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
<b>Total</b>		<b>721</b>	<b>721</b>	<b>721</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>1,021</b>	<b>1,021</b>	<b>1,021</b>
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
<b>Explanation:</b>	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.					
<b>2022 Total</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0.0</b>	
2023	0	300	0	300	0.0	1-Sided Adj
<b>Explanation:</b>	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.					
<b>2023 Total</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0.0</b>	
2024	0	300	0	300	0.0	1-Sided Adj
<b>Explanation:</b>	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.					
<b>2024 Total</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0.0</b>	

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  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	409	425	283	341	794
Non-Labor	711	661	598	430	383
NSE	0	0	0	0	0
<b>Total</b>	<b>1,120</b>	<b>1,087</b>	<b>881</b>	<b>772</b>	<b>1,177</b>
FTE	2.3	2.1	1.4	1.5	1.4
<b>Adjustments (Nominal \$) **</b>					
Labor	-287	-311	0	0	-500
Non-Labor	-7	-7	-2	-1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-294</b>	<b>-317</b>	<b>-2</b>	<b>-1</b>	<b>-500</b>
FTE	-1.0	-1.0	0.0	0.0	-0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	122	114	283	341	294
Non-Labor	704	655	596	429	383
NSE	0	0	0	0	0
<b>Total</b>	<b>826</b>	<b>769</b>	<b>879</b>	<b>771</b>	<b>676</b>
FTE	1.3	1.1	1.4	1.5	1.3
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	18	17	41	48	44
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>18</b>	<b>17</b>	<b>41</b>	<b>48</b>	<b>44</b>
FTE	0.2	0.2	0.2	0.2	0.2
<b>Escalation to 2021\$</b>					
Labor	16	11	19	12	0
Non-Labor	96	66	45	33	0
NSE	0	0	0	0	0
<b>Total</b>	<b>113</b>	<b>77</b>	<b>64</b>	<b>46</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	156	143	343	402	338
Non-Labor	801	721	641	463	383
NSE	0	0	0	0	0
<b>Total</b>	<b>957</b>	<b>864</b>	<b>983</b>	<b>865</b>	<b>721</b>
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  
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	
<b>Total</b>	<b>-294</b>	<b>-317</b>	<b>-2</b>	<b>-0.905</b>	<b>-500</b>	
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
<b>Explanation:</b>	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).				
<b>2017 Total</b>	<b>-287</b>	<b>-7</b>	<b>0</b>	<b>-1.0</b>	
2018	-311	-7	0	-1.0	1-Sided Adj
<b>Explanation:</b>	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).				
<b>2018 Total</b>	<b>-311</b>	<b>-7</b>	<b>0</b>	<b>-1.0</b>	
2019	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Exclude non-recurring consulting expenses.				
<b>2019 Total</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0.0</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2020 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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  
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  
 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
<b>Total</b>	<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
<b>Total</b>	<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  
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	
<b>Total</b>		<b>307</b>	<b>218</b>	<b>322</b>	<b>286</b>	<b>287</b>	<b>287</b>	<b>287</b>	<b>287</b>	
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  
 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
<b>Total</b>		<b>287</b>	<b>287</b>	<b>287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>287</b>	<b>287</b>	<b>287</b>
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>
-------------	--------------	-------------	------------	--------------	------------	-----------------

*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  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	0	-23	23	0	0
Non-Labor	270	224	274	265	287
NSE	0	0	0	0	0
<b>Total</b>	<b>270</b>	<b>201</b>	<b>297</b>	<b>265</b>	<b>287</b>
FTE	0.0	-0.3	0.3	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	-23	23	0	0
Non-Labor	270	224	274	265	287
NSE	0	0	0	0	0
<b>Total</b>	<b>270</b>	<b>201</b>	<b>297</b>	<b>265</b>	<b>287</b>
FTE	0.0	-0.3	0.3	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	-3	3	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>-3</b>	<b>3</b>	<b>0</b>	<b>0</b>
FTE	0.0	-0.1	0.1	0.0	0.0
<b>Escalation to 2021\$</b>					
Labor	0	-2	2	0	0
Non-Labor	37	23	21	21	0
NSE	0	0	0	0	0
<b>Total</b>	<b>37</b>	<b>20</b>	<b>22</b>	<b>21</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	0	-29	28	0	0
Non-Labor	307	246	295	286	287
NSE	0	0	0	0	0
<b>Total</b>	<b>307</b>	<b>218</b>	<b>322</b>	<b>286</b>	<b>287</b>
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  
 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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

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

*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  
 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
<b>Total</b>	<b>3,189</b>	<b>3,539</b>	<b>3,682</b>	<b>3,828</b>
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
<b>Total</b>	<b>3,189</b>	<b>3,539</b>	<b>3,682</b>	<b>3,828</b>
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  
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	
<b>Total</b>		<b>4,036</b>	<b>4,336</b>	<b>4,100</b>	<b>3,355</b>	<b>3,189</b>	<b>3,539</b>	<b>3,682</b>	<b>3,828</b>	
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  
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
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>3,539</b>	<b>3,682</b>	<b>3,828</b>	<b>3,539</b>	<b>3,682</b>	<b>3,828</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	3,539	3,539	0.0	1-Sided Adj
<b>Explanation:</b> 2022 projection for worker's comp. Refer to Supplemental Workpapers.						
<b>2022 Total</b>		<b>0</b>	<b>0</b>	<b>3,539</b>	<b>3,539</b>	<b>0.0</b>
2023	0	0	3,682	3,682	0.0	1-Sided Adj
<b>Explanation:</b> 2023 projection for worker's comp. Refer to Supplemental Workpapers.						
<b>2023 Total</b>		<b>0</b>	<b>0</b>	<b>3,682</b>	<b>3,682</b>	<b>0.0</b>
2024	0	0	3,828	3,828	0.0	1-Sided Adj
<b>Explanation:</b> 2024 projection for worker's comp. Refer to Supplemental Workpapers.						
<b>2024 Total</b>		<b>0</b>	<b>0</b>	<b>3,828</b>	<b>3,828</b>	<b>0.0</b>

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  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	3,551	3,939	3,810	3,113	3,188
NSE	0	0	0	0	0
<b>Total</b>	<b>3,551</b>	<b>3,939</b>	<b>3,810</b>	<b>3,113</b>	<b>3,188</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	3	0	1
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>1</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	3,550	3,939	3,813	3,113	3,189
NSE	0	0	0	0	0
<b>Total</b>	<b>3,550</b>	<b>3,939</b>	<b>3,813</b>	<b>3,113</b>	<b>3,189</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2021\$</b>					
Labor	0	0	0	0	0
Non-Labor	486	397	286	242	0
NSE	0	0	0	0	0
<b>Total</b>	<b>486</b>	<b>397</b>	<b>286</b>	<b>242</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	0	0	0	0	0
Non-Labor	4,036	4,336	4,100	3,355	3,189
NSE	0	0	0	0	0
<b>Total</b>	<b>4,036</b>	<b>4,336</b>	<b>4,100</b>	<b>3,355</b>	<b>3,189</b>
FTE	0.0	0.0	0.0	0.0	0.0

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

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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
<b>Total</b>	<b>-0.270</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>1</b>
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
<b>Explanation:</b> Adjusting to match the general ledger account.					
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2019	0	3	0	0.0	1-Sided Adj
<b>Explanation:</b> Adjusting to match the general ledger account.					
<b>2019 Total</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0.0</b>	
<b>2020 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2021	0	1	0	0.0	1-Sided Adj
<b>Explanation:</b> Adjusting to match the general ledger account.					
<b>2021 Total</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0.0</b>	

*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
<b>Total Cost</b>		<b>\$ 3,813,072</b>	<b>\$ 3,113,072</b>	<b>\$ 3,189,472</b>	<b>\$ 3,374,046</b>	<b>\$ 3,539,488</b>	<b>\$ 3,681,643</b>	<b>\$ 3,828,283</b>

### 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  
 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	0	0	0
NSE	0	2,472	2,648	2,857
<b>Total</b>	<b>2,259</b>	<b>2,472</b>	<b>2,648</b>	<b>2,857</b>
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	0	0	0
NSE	0	2,472	2,648	2,857
<b>Total</b>	<b>2,259</b>	<b>2,472</b>	<b>2,648</b>	<b>2,857</b>
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  
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	0	0	0	
NSE		0	0	0	0	0	2,472	2,648	2,857	
<b>Total</b>		<b>1,352</b>	<b>1,043</b>	<b>806</b>	<b>2,183</b>	<b>2,259</b>	<b>2,472</b>	<b>2,648</b>	<b>2,857</b>	
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  
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	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	2,472	2,648	2,857	2,472	2,648	2,857
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,472</b>	<b>2,648</b>	<b>2,857</b>	<b>2,472</b>	<b>2,648</b>	<b>2,857</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	2,472	2,472	0.0	1-Sided Adj
<b>Explanation:</b> 2022 projection for LTD costs. Refer to Supplemental Workpapers						
<b>2022 Total</b> <b>0</b> <b>0</b> <b>2,472</b> <b>2,472</b> <b>0.0</b>						
2023	0	0	2,648	2,648	0.0	1-Sided Adj
<b>Explanation:</b> 2023 projection for LTD costs. Refer to Supplemental Workpapers.						
<b>2023 Total</b> <b>0</b> <b>0</b> <b>2,648</b> <b>2,648</b> <b>0.0</b>						
2024	0	0	2,857	2,857	0.0	1-Sided Adj
<b>Explanation:</b> 2024 projection for LTD costs. Refer to Supplemental Workpapers.						
<b>2024 Total</b> <b>0</b> <b>0</b> <b>2,857</b> <b>2,857</b> <b>0.0</b>						

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  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	848	687	391	1,711	1,917
NSE	0	0	0	0	0
<b>Total</b>	<b>848</b>	<b>687</b>	<b>391</b>	<b>1,711</b>	<b>1,917</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	342	261	359	315	342
NSE	0	0	0	0	0
<b>Total</b>	<b>342</b>	<b>261</b>	<b>359</b>	<b>315</b>	<b>342</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	1,190	948	750	2,026	2,259
NSE	0	0	0	0	0
<b>Total</b>	<b>1,190</b>	<b>948</b>	<b>750</b>	<b>2,026</b>	<b>2,259</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2021\$</b>					
Labor	0	0	0	0	0
Non-Labor	163	96	56	157	0
NSE	0	0	0	0	0
<b>Total</b>	<b>163</b>	<b>96</b>	<b>56</b>	<b>157</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	0	0	0	0	0
Non-Labor	1,352	1,043	806	2,183	2,259
NSE	0	0	0	0	0
<b>Total</b>	<b>1,352</b>	<b>1,043</b>	<b>806</b>	<b>2,183</b>	<b>2,259</b>
FTE	0.0	0.0	0.0	0.0	0.0

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

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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
<b>Total</b>	<b>342</b>	<b>261</b>	<b>359</b>	<b>315</b>	<b>342</b>
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
<b>Explanation:</b>	Adjusting to match the general ledger account.				
<b>2017 Total</b>	<b>0</b>	<b>342</b>	<b>0</b>	<b>0.0</b>	
2018	0	261	0	0.0	1-Sided Adj
<b>Explanation:</b>	Adjusting to match the general ledger account.				
<b>2018 Total</b>	<b>0</b>	<b>261</b>	<b>0</b>	<b>0.0</b>	
2019	0	359	0	0.0	1-Sided Adj
<b>Explanation:</b>	Adjusting to match the general ledger account.				
<b>2019 Total</b>	<b>0</b>	<b>359</b>	<b>0</b>	<b>0.0</b>	
2020	0	315	0	0.0	1-Sided Adj
<b>Explanation:</b>	Adjusting to match the general ledger account.				
<b>2020 Total</b>	<b>0</b>	<b>315</b>	<b>0</b>	<b>0.0</b>	
2021	0	342	0	0.0	1-Sided Adj
<b>Explanation:</b>	Adjusting to match the general ledger account.				
<b>2021 Total</b>	<b>0</b>	<b>342</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1HR002.001**



**SDG&E**  
Long-Term Disability Projection  
#REF!

Type of Cost	Actual	Projected		
	2021	2022	2023	2024
Disability Claims	\$ 2,259,059	\$ 2,471,766	\$ 2,648,401	\$ 2,856,904
<b>Total Cost</b>	<b>\$ 2,259,059</b>	<b>\$ 2,471,766</b>	<b>\$ 2,648,401</b>	<b>\$ 2,856,904</b>

6120011

**Assumptions**

**Escalation Factors**

Labor Escalation	3.810%	3.141%	2.867%
Change in Headcount	5.605%	4.005%	5.006%

includes all activity - claims paid also payroll credits and payroll deductions.

Payroll Code	Description
6120011	

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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
<b>Total</b>	<b>2,250</b>	<b>2,509</b>	<b>2,493</b>	<b>2,900</b>
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
<b>Total</b>	<b>2,250</b>	<b>2,509</b>	<b>2,493</b>	<b>2,900</b>
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  
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	
<b>Total</b>		<b>1,635</b>	<b>1,679</b>	<b>1,920</b>	<b>2,124</b>	<b>2,250</b>	<b>2,510</b>	<b>2,494</b>	<b>2,901</b>	
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  
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
<b>Total</b>		<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>259</b>	<b>243</b>	<b>650</b>	<b>2,509</b>	<b>2,493</b>	<b>2,900</b>
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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	(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  
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>
<b>Explanation:</b>	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.					
<b>2022 Total</b>	<b>229</b>	<b>30</b>	<b>0</b>	<b>259</b>	<b>2.1</b>	
2023	145	0	0	145	1.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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).					
<b>2023 Total</b>	<b>229</b>	<b>14</b>	<b>0</b>	<b>243</b>	<b>2.1</b>	
2024	130	0	0	130	1.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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.

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

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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/Witness: A. Taylor

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	(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).					
<b>2024 Total</b>	<b>564</b>	<b>86</b>	<b>0</b>	<b>650</b>	<b>5.1</b>	

Note: Totals may include rounding differences.

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



San Diego Gas & Electric Company  
2024 GRC - REVISED  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	1,149	1,210	1,428	1,668	1,865
Non-Labor	142	151	178	154	110
NSE	0	0	0	0	0
<b>Total</b>	<b>1,291</b>	<b>1,361</b>	<b>1,607</b>	<b>1,822</b>	<b>1,975</b>
FTE	9.6	10.1	11.7	12.7	13.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-7	-5
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7</b>	<b>-5</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,149	1,210	1,428	1,668	1,865
Non-Labor	142	151	178	148	105
NSE	0	0	0	0	0
<b>Total</b>	<b>1,291</b>	<b>1,361</b>	<b>1,607</b>	<b>1,815</b>	<b>1,970</b>
FTE	9.6	10.1	11.7	12.7	13.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	171	183	205	236	280
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>171</b>	<b>183</b>	<b>205</b>	<b>236</b>	<b>280</b>
FTE	1.6	1.7	1.9	2.0	2.3
<b>Escalation to 2021\$</b>					
Labor	153	120	95	61	0
Non-Labor	19	15	13	11	0
NSE	0	0	0	0	0
<b>Total</b>	<b>173</b>	<b>135</b>	<b>108</b>	<b>72</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	1,473	1,514	1,728	1,965	2,145
Non-Labor	162	166	192	159	105
NSE	0	0	0	0	0
<b>Total</b>	<b>1,635</b>	<b>1,679</b>	<b>1,920</b>	<b>2,124</b>	<b>2,250</b>
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  
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7</b>	<b>-5</b>	
FTE	0.0	0.0	0.0	0.0	0.0	

**Detail of Adjustments to Recorded:**

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

*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  
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
<b>Total</b>	<b>485</b>	<b>555</b>	<b>607</b>	<b>945</b>
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
<b>Total</b>	<b>485</b>	<b>555</b>	<b>607</b>	<b>945</b>
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  
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	
<b>Total</b>		<b>166</b>	<b>161</b>	<b>165</b>	<b>161</b>	<b>485</b>	<b>556</b>	<b>608</b>	<b>946</b>	
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  
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
<b>Total</b>		<b>485</b>	<b>485</b>	<b>485</b>	<b>70</b>	<b>122</b>	<b>460</b>	<b>555</b>	<b>607</b>	<b>945</b>
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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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.					
<b>2022 Total</b>	<b>62</b>	<b>8</b>	<b>0</b>	<b>70</b>	<b>1.1</b>	
2023	49	0	0	49	1.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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).					
<b>2023 Total</b>	<b>62</b>	<b>60</b>	<b>0</b>	<b>122</b>	<b>1.1</b>	
2024	224	0	0	224	2.0	1-Sided Adj

Note: Totals may include rounding differences.

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

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Promotion of Diversity & Inclusion Advisor to Sr. Diversity & Inclusion Advisor in 2022. (\$113,000 salary in 2022 - \$100,000 salary in 2021).					
<b>2024 Total</b>	<b>286</b>	<b>174</b>	<b>0</b>	<b>460</b>	<b>3.1</b>	

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

**Detail of Adjustments to Recorded:**

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

*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  
 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
<b>Total</b>	<b>2,608</b>	<b>2,883</b>	<b>2,880</b>	<b>3,057</b>
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
<b>Total</b>	<b>2,608</b>	<b>2,883</b>	<b>2,880</b>	<b>3,057</b>
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  
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	
<b>Total</b>		<b>1,999</b>	<b>1,932</b>	<b>1,829</b>	<b>2,716</b>	<b>2,608</b>	<b>2,883</b>	<b>2,880</b>	<b>3,057</b>	
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  
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
<b>Total</b>		<b>2,608</b>	<b>2,608</b>	<b>2,608</b>	<b>275</b>	<b>272</b>	<b>449</b>	<b>2,883</b>	<b>2,880</b>	<b>3,057</b>
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
<b>Explanation:</b>	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
<b>Explanation:</b>	(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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	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.					
<b>2022 Total</b>	<b>228</b>	<b>47</b>	<b>0</b>	<b>275</b>	<b>2.1</b>	
2023	0	32	0	32	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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  
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
<b>Explanation:</b>	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.					
<b>2023 Total</b>	<b>228</b>	<b>44</b>	<b>0</b>	<b>272</b>	<b>2.1</b>	
2024	100	0	0	100	1.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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.

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

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	(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).					
<b>2024 Total</b>	<b>399</b>	<b>50</b>	<b>0</b>	<b>449</b>	<b>4.1</b>	

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  
 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)
<b>Recorded (Nominal \$)*</b>					
Labor	863	961	1,169	1,357	1,480
Non-Labor	785	664	386	1,042	912
NSE	0	0	0	0	0
<b>Total</b>	<b>1,648</b>	<b>1,625</b>	<b>1,555</b>	<b>2,399</b>	<b>2,391</b>
FTE	8.7	9.4	12.0	13.8	15.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-5	-6
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5</b>	<b>-6</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	863	961	1,169	1,357	1,480
Non-Labor	785	664	386	1,037	906
NSE	0	0	0	0	0
<b>Total</b>	<b>1,648</b>	<b>1,625</b>	<b>1,555</b>	<b>2,394</b>	<b>2,385</b>
FTE	8.7	9.4	12.0	13.8	15.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	128	146	167	192	222
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>128</b>	<b>146</b>	<b>167</b>	<b>192</b>	<b>222</b>
FTE	1.4	1.5	1.9	2.2	2.6
<b>Escalation to 2021\$</b>					
Labor	115	95	78	50	0
Non-Labor	107	67	29	80	0
NSE	0	0	0	0	0
<b>Total</b>	<b>223</b>	<b>162</b>	<b>107</b>	<b>130</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
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
<b>Total</b>	<b>1,999</b>	<b>1,932</b>	<b>1,829</b>	<b>2,716</b>	<b>2,608</b>
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  
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5</b>	<b>-6</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

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

*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  
 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
<b>Total</b>	<b>1,819</b>	<b>1,937</b>	<b>1,937</b>	<b>2,428</b>
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
<b>Total</b>	<b>1,819</b>	<b>1,937</b>	<b>1,937</b>	<b>2,428</b>
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  
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	
<b>Total</b>		<b>2,103</b>	<b>2,067</b>	<b>1,916</b>	<b>1,923</b>	<b>1,819</b>	<b>1,936</b>	<b>1,936</b>	<b>2,427</b>	
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  
2024 GRC - REVISED  
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 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
<b>Total</b>		<b>1,819</b>	<b>1,819</b>	<b>1,819</b>	<b>118</b>	<b>118</b>	<b>609</b>	<b>1,937</b>	<b>1,937</b>	<b>2,428</b>
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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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  
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
<b>Explanation:</b>	New course development for non-Financial leaders and professionals.					
2022	0	15	0	15	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Adding (1) Master's Degree program intern temp resource in People Research (\$18,000 per year for 6-month period each year).					
<b>2022 Total</b>	<b>0</b>	<b>118</b>	<b>0</b>	<b>118</b>	<b>0.0</b>	
2023	0	1	0	1	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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.

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

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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>
2023	0	7	0	7	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Continuation of new course development for non-Financial leaders and professionals.					
2023	0	15	0	15	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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.

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



San Diego Gas & Electric Company  
2024 GRC - REVISED  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	Continuation of (1) Master's Degree program intern temp resource in People Research (\$18,000 per year for 6-month period each year).					
<b>2023 Total</b>	<b>0</b>	<b>118</b>	<b>0</b>	<b>118</b>	<b>0.0</b>	
2024	0	1	0	1	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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.

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

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Continuation of new course development for non-Financial leaders and professionals.					
2024	0	15	0	15	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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.

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

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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
<b>Explanation:</b>	<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>					
<b>2024 Total</b>	<b>454</b>	<b>155</b>	<b>0</b>	<b>609</b>	<b>4.0</b>	

Note: Totals may include rounding differences.

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

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	1,322	1,325	1,352	1,468	1,344
Non-Labor	360	373	261	190	278
NSE	0	0	0	0	0
<b>Total</b>	<b>1,681</b>	<b>1,698</b>	<b>1,613</b>	<b>1,658</b>	<b>1,621</b>
FTE	10.9	11.6	11.7	12.1	11.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-11	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11</b>	<b>-4</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,322	1,325	1,352	1,468	1,344
Non-Labor	360	373	261	179	273
NSE	0	0	0	0	0
<b>Total</b>	<b>1,681</b>	<b>1,698</b>	<b>1,613</b>	<b>1,647</b>	<b>1,617</b>
FTE	10.9	11.6	11.7	12.1	11.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	196	201	194	208	202
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>196</b>	<b>201</b>	<b>194</b>	<b>208</b>	<b>202</b>
FTE	1.8	1.9	1.9	1.9	1.9
<b>Escalation to 2021\$</b>					
Labor	176	131	90	54	0
Non-Labor	49	38	20	14	0
NSE	0	0	0	0	0
<b>Total</b>	<b>226</b>	<b>169</b>	<b>110</b>	<b>68</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	1,694	1,657	1,635	1,730	1,546
Non-Labor	409	410	280	193	273
NSE	0	0	0	0	0
<b>Total</b>	<b>2,103</b>	<b>2,067</b>	<b>1,916</b>	<b>1,923</b>	<b>1,819</b>
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  
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11</b>	<b>-4</b>	
FTE	0.0	0.0	0.0	0.0	0.0	

**Detail of Adjustments to Recorded:**

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

*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  
 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  
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
<b>Total</b>	<b>274</b>	<b>304</b>	<b>304</b>	<b>374</b>
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
<b>Total</b>	<b>113</b>	<b>113</b>	<b>113</b>	<b>113</b>
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
<b>Total</b>	<b>161</b>	<b>191</b>	<b>191</b>	<b>261</b>
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  
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	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>346</b>	<b>113</b>	<b>113</b>	<b>113</b>	<b>113</b>	
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  
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
<b>Total</b>		<b>113</b>	<b>113</b>	<b>113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113</b>	<b>113</b>	<b>113</b>
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>
-------------	--------------	-------------	------------	--------------	------------	-----------------

*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  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	219	93
Non-Labor	0	0	0	2,672	6
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,891</b>	<b>99</b>
FTE	0.0	0.0	0.0	1.0	0.4
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-2,591	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,591</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	219	93
Non-Labor	0	0	0	81	6
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>99</b>
FTE	0.0	0.0	0.0	1.0	0.5
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	31	14
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>14</b>
FTE	0.0	0.0	0.0	0.2	0.0
<b>Escalation to 2021\$</b>					
Labor	0	0	0	8	0
Non-Labor	0	0	0	6	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	0	0	0	258	107
Non-Labor	0	0	0	88	6
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>346</b>	<b>113</b>
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  
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 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
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,591</b>	<b>-0.453</b>
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>
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2019 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	Exclude non-recurring consulting expenses.				
<b>2020 Total</b>	<b>0</b>	<b>-2,591</b>	<b>0</b>	<b>0.0</b>	
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

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

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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	
<b>Total</b>		<b>363</b>	<b>219</b>	<b>167</b>	<b>229</b>	<b>161</b>	<b>191</b>	<b>191</b>	<b>261</b>	
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  
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
<b>Total</b>		<b>161</b>	<b>161</b>	<b>161</b>	<b>30</b>	<b>30</b>	<b>100</b>	<b>191</b>	<b>191</b>	<b>261</b>
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
<b>Explanation:</b>	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
<b>Explanation:</b>	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).					
<b>2022 Total</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0.0</b>	
2023	0	23	0	23	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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).					
<b>2023 Total</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>0.0</b>	
2024	0	23	0	23	0.0	1-Sided Adj

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  
 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>
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	(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).					
<b>2024 Total</b>	<b>64</b>	<b>36</b>	<b>0</b>	<b>100</b>	<b>0.5</b>	

Note: Totals may include rounding differences.

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



San Diego Gas & Electric Company  
2024 GRC - REVISED  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	162	148	129	203	135
Non-Labor	137	31	9	15	7
NSE	0	0	0	0	0
<b>Total</b>	<b>298</b>	<b>179</b>	<b>139</b>	<b>218</b>	<b>142</b>
FTE	1.5	1.4	1.3	1.9	1.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	-21	0
Non-Labor	0	0	0	-1	-2
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-23</b>	<b>-2</b>
FTE	0.0	-0.1	0.0	-0.2	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	162	148	129	182	135
Non-Labor	137	31	9	13	6
NSE	0	0	0	0	0
<b>Total</b>	<b>298</b>	<b>179</b>	<b>139</b>	<b>195</b>	<b>140</b>
FTE	1.5	1.3	1.3	1.6	1.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	24	22	19	26	20
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>24</b>	<b>22</b>	<b>19</b>	<b>26</b>	<b>20</b>
FTE	0.2	0.2	0.2	0.3	0.2
<b>Escalation to 2021\$</b>					
Labor	22	15	9	7	0
Non-Labor	19	3	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>40</b>	<b>18</b>	<b>9</b>	<b>8</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	207	185	157	215	155
Non-Labor	155	34	10	14	6
NSE	0	0	0	0	0
<b>Total</b>	<b>363</b>	<b>219</b>	<b>167</b>	<b>229</b>	<b>161</b>
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  
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
<b>Total</b>	<b>0</b>	<b>-0.045</b>	<b>0</b>	<b>-23</b>	<b>-2</b>
FTE	0.0	-0.1	0.0	-0.2	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2018	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude union salary amount that doesn't belong in this cost center.				
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0.1</b>	
<b>2019 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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.				
<b>2020 Total</b>	<b>-21</b>	<b>-1</b>	<b>0</b>	<b>-0.2</b>	
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2021 Total</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0.0</b>	

*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  
 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
<b>Total</b>	<b>1,497</b>	<b>1,607</b>	<b>1,979</b>	<b>1,976</b>
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
<b>Total</b>	<b>1,497</b>	<b>1,607</b>	<b>1,979</b>	<b>1,976</b>
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  
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	
<b>Total</b>		<b>1,497</b>	<b>1,548</b>	<b>2,001</b>	<b>1,920</b>	<b>1,498</b>	<b>1,607</b>	<b>1,979</b>	<b>1,976</b>	
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  
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
<b>Total</b>		<b>1,498</b>	<b>1,498</b>	<b>1,498</b>	<b>110</b>	<b>482</b>	<b>479</b>	<b>1,608</b>	<b>1,980</b>	<b>1,977</b>
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
<b>Explanation:</b>	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.					
<b>2022 Total</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>110</b>	<b>0.0</b>	
2023	0	110	0	110	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	(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).					
<b>2023 Total</b>	<b>83</b>	<b>399</b>	<b>0</b>	<b>482</b>	<b>1.0</b>	
2024	0	110	0	110	0.0	1-Sided Adj
<b>Explanation:</b>	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  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	Continuation of (1) Executive Assistant from 2022 to support the new Chief Operating Officer from 2022 (1 FTE x \$83,000).					
<b>2024 Total</b>	<b>83</b>	<b>396</b>	<b>0</b>	<b>479</b>	<b>1.0</b>	

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  
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)
<b>Recorded (Nominal \$)*</b>					
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
<b>Total</b>	<b>2,019</b>	<b>2,381</b>	<b>1,598</b>	<b>4,580</b>	<b>1,360</b>
FTE	4.3	4.5	2.6	2.9	2.0
<b>Adjustments (Nominal \$) **</b>					
Labor	-742	-1,087	61	-301	0
Non-Labor	3	85	175	-2,515	121
NSE	0	0	0	0	0
<b>Total</b>	<b>-739</b>	<b>-1,002</b>	<b>236</b>	<b>-2,817</b>	<b>121</b>
FTE	-2.1	-2.2	0.0	-0.8	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	297	200	217	193	107
Non-Labor	982	1,179	1,617	1,571	1,374
NSE	0	0	0	0	0
<b>Total</b>	<b>1,279</b>	<b>1,379</b>	<b>1,834</b>	<b>1,763</b>	<b>1,481</b>
FTE	2.2	2.3	2.6	2.1	2.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	44	30	31	27	16
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>44</b>	<b>30</b>	<b>31</b>	<b>27</b>	<b>16</b>
FTE	0.3	0.2	0.4	0.3	0.3
<b>Escalation to 2021\$</b>					
Labor	40	20	14	7	0
Non-Labor	134	119	121	122	0
NSE	0	0	0	0	0
<b>Total</b>	<b>174</b>	<b>139</b>	<b>136</b>	<b>129</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	381	250	263	227	123
Non-Labor	1,116	1,298	1,738	1,693	1,374
NSE	0	0	0	0	0
<b>Total</b>	<b>1,497</b>	<b>1,548</b>	<b>2,001</b>	<b>1,920</b>	<b>1,498</b>
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  
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
<b>Total</b>	<b>-739</b>	<b>-1,002</b>	<b>236</b>	<b>-2,817</b>	<b>121</b>
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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
<b>2017 Total</b>	<b>-742</b>	<b>3</b>	<b>0</b>	<b>-2.1</b>	
2018	0	0	0	0.1	1-Sided Adj
<b>Explanation:</b>	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  
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>
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
<b>2018 Total</b>	<b>-1,087</b>	<b>85</b>	<b>0</b>	<b>-2.2</b>	
2019	21	22	0	0.1	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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  
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
<b>Explanation:</b>	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
<b>Explanation:</b>	Exclude union salary amount that doesn't belong in this cost center.				
2019	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude union salary amount that doesn't belong in this cost center.				
2019	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude union salary amount that doesn't belong in this cost center.				
2019	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Exclude non-recurring consulting expenses.				
<b>2019 Total</b>	<b>61</b>	<b>175</b>	<b>0</b>	<b>0.0</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	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  
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
<b>Explanation:</b>	Exclude union salary amount that doesn't belong in this cost center.				
2020	0	-2,591	0	0.0	1-Sided Adj
<b>Explanation:</b>	Exclude non-recurring consulting expenses.				
2020	0	101	0	0.0	CCTR Transf From 2200-2101.000
<b>Explanation:</b>	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
<b>2020 Total</b>	<b>-301</b>	<b>-2,515</b>	<b>0</b>	<b>-0.8</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b>	Transfer SDG&E s portion of the non-lobbying portion of the AGA dues payment from 2200-2101 to 2100-0001.				
<b>2021 Total</b>	<b>0</b>	<b>121</b>	<b>0</b>	<b>0.0</b>	

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  
 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  
 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
<b>Total</b>	<b>1,828</b>	<b>1,876</b>	<b>1,876</b>	<b>1,969</b>

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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
<b>Total</b>	<b>1,662</b>	<b>1,706</b>	<b>1,706</b>	<b>1,799</b>
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
<b>Total</b>	<b>1,360</b>	<b>1,360</b>	<b>1,360</b>	<b>1,382</b>
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
<b>Total</b>	<b>176</b>	<b>220</b>	<b>220</b>	<b>220</b>
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
<b>Total</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>197</b>
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  
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	
<b>Total</b>		<b>832</b>	<b>784</b>	<b>1,045</b>	<b>1,173</b>	<b>1,360</b>	<b>1,361</b>	<b>1,361</b>	<b>1,383</b>	
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  
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
<b>Total Incurred</b>	<b>890</b>	<b>470</b>	<b>0</b>	<b>1,360</b>	<b>10.2</b>	<b>891</b>	<b>470</b>	<b>0</b>	<b>1,361</b>	<b>10.2</b>
<b>% Allocation</b>										
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
<b>Total Incurred</b>	<b>891</b>	<b>470</b>	<b>0</b>	<b>1,361</b>	<b>10.2</b>	<b>891</b>	<b>492</b>	<b>0</b>	<b>1,383</b>	<b>10.2</b>
<b>% Allocation</b>										
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  
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
<b>Total</b>		<b>1,360</b>	<b>1,360</b>	<b>1,360</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>1,360</b>	<b>1,360</b>	<b>1,382</b>
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
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2024	0	22	0	22	0.0	1-Sided Adj
<b>2024 Total</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>22</b>	<b>0.0</b>	

**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.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	594	563	640	716	776
Non-Labor	73	77	258	377	768
NSE	0	0	0	0	0
<b>Total</b>	<b>667</b>	<b>640</b>	<b>898</b>	<b>1,093</b>	<b>1,543</b>
FTE	7.6	7.0	7.2	8.0	8.8
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	-2	-1
Non-Labor	0	0	0	-66	-298
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-68</b>	<b>-300</b>
FTE	0.0	0.0	0.0	-0.1	-0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	594	563	640	714	774
Non-Labor	73	77	258	311	469
NSE	0	0	0	0	0
<b>Total</b>	<b>667</b>	<b>640</b>	<b>898</b>	<b>1,025</b>	<b>1,244</b>
FTE	7.6	7.0	7.2	7.8	8.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	88	85	92	101	116
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>88</b>	<b>85</b>	<b>92</b>	<b>101</b>	<b>116</b>
FTE	1.3	1.2	1.2	1.3	1.5
<b>Escalation to 2021\$</b>					
Labor	70	52	41	34	0
Non-Labor	7	6	14	13	0
NSE	0	0	0	0	0
<b>Total</b>	<b>77</b>	<b>58</b>	<b>55</b>	<b>47</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	752	701	772	849	891
Non-Labor	81	83	272	324	469
NSE	0	0	0	0	0
<b>Total</b>	<b>832</b>	<b>784</b>	<b>1,045</b>	<b>1,173</b>	<b>1,360</b>
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  
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-68</b>	<b>-300</b>
FTE	0.0	0.0	0.0	-0.1	-0.1

**Detail of Adjustments to Recorded:**

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

*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  
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	
<b>Total</b>		<b>622</b>	<b>602</b>	<b>618</b>	<b>185</b>	<b>176</b>	<b>220</b>	<b>220</b>	<b>220</b>	
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  
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
<b>Total Incurred</b>	<b>95</b>	<b>81</b>	<b>0</b>	<b>176</b>	<b>1.3</b>	<b>133</b>	<b>87</b>	<b>0</b>	<b>220</b>	<b>1.8</b>
<b>% Allocation</b>										
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
<b>Total Incurred</b>	<b>133</b>	<b>87</b>	<b>0</b>	<b>220</b>	<b>1.8</b>	<b>133</b>	<b>87</b>	<b>0</b>	<b>220</b>	<b>1.8</b>
<b>% Allocation</b>										
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  
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
<b>Total</b>		<b>176</b>	<b>176</b>	<b>176</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>220</b>	<b>220</b>	<b>220</b>
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
<b>Explanation:</b>	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
<b>Explanation:</b>	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.					
<b>2022 Total</b>	<b>38</b>	<b>6</b>	<b>0</b>	<b>44</b>	<b>0.5</b>	
2023	38	0	0	38	0.5	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	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.					
<b>2023 Total</b>	<b>38</b>	<b>6</b>	<b>0</b>	<b>44</b>	<b>0.5</b>	
2024	38	0	0	38	0.5	1-Sided Adj
<b>Explanation:</b>	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  
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>
<b>Explanation:</b>	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.					
<b>2024 Total</b>	<b>38</b>	<b>6</b>	<b>0</b>	<b>44</b>	<b>0.5</b>	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	357	345	338	58	82
Non-Labor	154	160	200	113	82
NSE	0	0	0	0	0
<b>Total</b>	<b>511</b>	<b>505</b>	<b>538</b>	<b>170</b>	<b>164</b>
FTE	3.3	3.1	3.0	0.8	1.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	357	345	338	58	82
Non-Labor	154	160	200	112	81
NSE	0	0	0	0	0
<b>Total</b>	<b>511</b>	<b>505</b>	<b>538</b>	<b>170</b>	<b>164</b>
FTE	3.3	3.1	3.0	0.8	1.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	53	52	48	8	12
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>53</b>	<b>52</b>	<b>48</b>	<b>8</b>	<b>12</b>
FTE	0.6	0.5	0.5	0.1	0.2
<b>Escalation to 2021\$</b>					
Labor	42	32	21	3	0
Non-Labor	16	13	11	5	0
NSE	0	0	0	0	0
<b>Total</b>	<b>58</b>	<b>45</b>	<b>33</b>	<b>7</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	452	429	408	68	95
Non-Labor	170	173	211	117	81
NSE	0	0	0	0	0
<b>Total</b>	<b>622</b>	<b>602</b>	<b>618</b>	<b>185</b>	<b>176</b>
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  
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0.776</b>	<b>-0.350</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

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

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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  
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	
<b>Total</b>		<b>286</b>	<b>363</b>	<b>295</b>	<b>102</b>	<b>127</b>	<b>126</b>	<b>126</b>	<b>197</b>	
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  
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

**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
<b>Total Incurred</b>	<b>116</b>	<b>10</b>	<b>0</b>	<b>126</b>	<b>1.1</b>	<b>116</b>	<b>10</b>	<b>0</b>	<b>126</b>	<b>1.1</b>
<b>% Allocation</b>										
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
<b>Total Incurred</b>	<b>116</b>	<b>10</b>	<b>0</b>	<b>126</b>	<b>1.1</b>	<b>181</b>	<b>16</b>	<b>0</b>	<b>197</b>	<b>2.1</b>
<b>% Allocation</b>										
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  
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
<b>Total</b>		<b>127</b>	<b>127</b>	<b>127</b>	<b>0</b>	<b>0</b>	<b>71</b>	<b>127</b>	<b>127</b>	<b>198</b>
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>
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
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.

<b>2024 Total</b>	<b>65</b>	<b>6</b>	<b>0</b>	<b>71</b>	<b>1.0</b>	
-------------------	-----------	----------	----------	-----------	------------	--

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	198	210	213	79	101
Non-Labor	32	95	36	39	2
NSE	0	0	0	0	0
<b>Total</b>	<b>230</b>	<b>305</b>	<b>249</b>	<b>118</b>	<b>103</b>
FTE	1.8	1.8	1.7	0.9	1.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-32	9
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-32</b>	<b>9</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	198	210	213	79	101
Non-Labor	32	95	36	8	10
NSE	0	0	0	0	0
<b>Total</b>	<b>230</b>	<b>305</b>	<b>249</b>	<b>86</b>	<b>112</b>
FTE	1.8	1.8	1.7	0.9	0.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	29	32	31	11	15
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>29</b>	<b>32</b>	<b>31</b>	<b>11</b>	<b>15</b>
FTE	0.3	0.3	0.3	0.1	0.2
<b>Escalation to 2021\$</b>					
Labor	23	19	14	4	0
Non-Labor	3	8	2	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>27</b>	<b>27</b>	<b>16</b>	<b>4</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	251	261	257	94	116
Non-Labor	35	103	38	8	10
NSE	0	0	0	0	0
<b>Total</b>	<b>286</b>	<b>363</b>	<b>295</b>	<b>102</b>	<b>127</b>
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  
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-32</b>	<b>9</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

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

**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  
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  
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
<b>Total</b>	<b>166</b>	<b>170</b>	<b>170</b>	<b>170</b>
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
<b>Total</b>	<b>166</b>	<b>170</b>	<b>170</b>	<b>170</b>
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  
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	
<b>Total</b>		<b>192</b>	<b>195</b>	<b>190</b>	<b>203</b>	<b>165</b>	<b>169</b>	<b>169</b>	<b>169</b>	
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  
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
<b>Total Incurred</b>	<b>163</b>	<b>2</b>	<b>0</b>	<b>165</b>	<b>1.0</b>	<b>163</b>	<b>6</b>	<b>0</b>	<b>169</b>	<b>1.0</b>
<b>% Allocation</b>										
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
<b>Total Incurred</b>	<b>163</b>	<b>6</b>	<b>0</b>	<b>169</b>	<b>1.0</b>	<b>163</b>	<b>6</b>	<b>0</b>	<b>169</b>	<b>1.0</b>
<b>% Allocation</b>										
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  
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
<b>Total</b>		<b>165</b>	<b>165</b>	<b>165</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>169</b>	<b>169</b>	<b>169</b>
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
<b>Explanation:</b>	<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 &amp; Analysis Manager) to attend.</p>					
<b>2022 Total</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>0.0</b>	
2023	0	4	0	4	0.0	1-Sided Adj
<b>Explanation:</b>	<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 &amp; Analysis Manager) to attend.</p>					
<b>2023 Total</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>0.0</b>	
2024	0	4	0	4	0.0	1-Sided Adj
<b>Explanation:</b>	<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 &amp; Analysis Manager) to attend.</p>					
<b>2024 Total</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>0.0</b>	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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)
<b>Recorded (Nominal \$)*</b>					
Labor	146	152	152	167	142
Non-Labor	7	6	7	4	3
NSE	0	0	0	0	0
<b>Total</b>	<b>153</b>	<b>158</b>	<b>158</b>	<b>171</b>	<b>144</b>
FTE	0.9	0.9	0.8	0.9	0.9
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	-0.1	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	146	152	151	167	142
Non-Labor	7	6	7	4	3
NSE	0	0	0	0	0
<b>Total</b>	<b>153</b>	<b>158</b>	<b>158</b>	<b>171</b>	<b>144</b>
FTE	0.9	0.9	0.7	0.9	0.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	22	23	22	24	21
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>22</b>	<b>23</b>	<b>22</b>	<b>24</b>	<b>21</b>
FTE	0.1	0.1	0.1	0.1	0.1
<b>Escalation to 2021\$</b>					
Labor	17	14	10	8	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>18</b>	<b>15</b>	<b>10</b>	<b>8</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	185	189	183	199	163
Non-Labor	7	6	7	4	3
NSE	0	0	0	0	0
<b>Total</b>	<b>192</b>	<b>195</b>	<b>190</b>	<b>203</b>	<b>165</b>
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  
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-0.015</b>	<b>-0.250</b>	<b>-0.350</b>
FTE	0.0	0.0	-0.1	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2019	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude union salary amount that doesn't belong in this cost center.				
<b>2019 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0.1</b>	
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2020 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*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**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
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