

Company: Southern California Gas Company (U 904 G)
Proceeding: 2024 General Rate Case
Application: A.22-05-015 /-016 (cons.)
Exhibit: SCG-227

REBUTTAL TESTIMONY OF
NEENA N. MASTER
(SAFETY & RISK MANAGEMENT SYSTEMS)

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



May 2023

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**REBUTTAL TESTIMONY OF
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I. SUMMARY OF DIFFERENCES

TOTAL O&M - Constant 2021 (\$000)			
	Base Year	Test Year 2024	Change
SOCALGAS ¹	\$15,315	\$23,653	\$8,338
CAL ADVOCATES	\$15,862	\$20,408	\$4,546

II. INTRODUCTION

This rebuttal testimony regarding Southern California Gas Company’s (SoCalGas or the Company) request for Safety & Risk Management Systems addresses the following testimony from other parties:

- The Public Advocates Office of the California Public Utilities Commission (Cal Advocates) as submitted by Refat Amin (Exhibit (Ex.) CA-14), dated March 27, 2023.
- The Utility Reform Network (TURN) as submitted by Garrick Jones (Ex. TURN-10), dated March 27, 2023.

As a preliminary matter, the absence of a response to any issue in this rebuttal testimony does not imply or constitute agreement by SoCalGas with the proposal or contention made by these or other parties. The forecasts contained in SoCalGas’s direct testimony, performed at the project level, are based on sound estimates of its revenue requirements at the time of testimony preparation.

At SoCalGas the safety of the public, SoCalGas’s infrastructure, its employees, and its contractors is a foundational value to the company. SoCalGas continuously focuses on improving and strengthening its safety performance to support these four areas. As outlined in direct testimony² and workpapers,³ incremental requests are focused on enhancing existing

¹ A reduction to the Base Year 2021 historical and Test Year 2024 forecast is being made in the amount of \$252.2k to remove one-time, non-recurring costs that were identified while responding to Cal Advocates’ testimony. SoCalGas agrees that these one-time, non-recurring costs should be excluded.

² Ex. SCG-27-2R (Master).

³ Ex. SCG-27-WP-R (Master).

1 programs and developing new programs to strengthen SoCalGas’s safety performance to become
2 the safest infrastructure company in America. SoCalGas’s O&M and Capital requests will
3 support SoCalGas’s strengthening of its safety performance and are reasonable and fully
4 justified. SoCalGas requests the California Public Utilities Commission (CPUC or Commission)
5 adopt its Test Year 2024 (TY 2024) forecast of \$23,653,000 for all categories under the
6 SoCalGas Safety & Risk Management Systems O&M expenses, which is composed of
7 \$21,268,000 for non-shared service activities and \$2,385,000 for shared service activities.

8 Cal Advocates does not object to any specific initiative or activity requested in my direct
9 testimony, but only recommends disallowances to a portion of the incremental O&M funding
10 above 2021 recorded levels needed for sustaining and advancing SoCalGas’s Safety and Risk
11 Management Systems. This rebuttal will focus on the accuracy of SoCalGas’s forecasting
12 methodology and demonstrate why Cal Advocates’ method is incorrect and not justifiable. It
13 further provides support as to why additional resources and funding is necessary to further
14 implement, mature, and sustain these critical and emerging programs to reduce safety risks,
15 improve reliability, and advance California policy objectives in direct alignment with recent
16 Commission decisions and directives.

17 A summary of the work that is performed in each of the four categories being challenged
18 by Cal Advocates is provided below:

- 19 • **Emergency Services:** SoCalGas’s Emergency Services department is a
20 centralized and dedicated department that supports public, infrastructure,
21 employee, and contractor safety through first responder outreach and emergency
22 response, preparedness, and recovery. Emergency Services, in coordination with
23 various stakeholder groups, assesses and responds to incidents that can be
24 managed locally, as well as more complex incidents that require activation of the
25 Emergency Operation Centers (EOC) and implementation of the Incident
26 Command System (ICS). Additionally, Emergency Services is responsible for the

1 regulatory planning for the entire Safety Management Systems (SMS)
2 organization, up to, and including, the SoCalGas Chief Safety Officer.⁴

- 3 • **Continuous Improvement:** The Continuous Improvement team performs
4 independent quality assessments for various pipeline safety and compliance
5 activities on gas utility assets. The group provides direct assessments and
6 analyses resulting in recommendations and process improvements to critical
7 public safety activities (*e.g.*, locate and mark, leak survey, and construction
8 projects). Also, the group provides process improvement oversight emphasizing
9 implementation, tracking, and effectiveness evaluation through trending data.
- 10 • **Safety Management:** The Safety Management department is responsible for
11 promoting and tracking that SoCalGas meets or exceeds compliance with all
12 required health and safety regulations (*e.g.*, Department of Transportation (DOT),
13 Occupational Safety and Health Administration (OSHA), etc.) and is responsible
14 for guiding SoCalGas personnel by providing employee education, training, and
15 industry-leading practices that can result in increased capability to assess risk and
16 the capacity for a safer workplace.
- 17 • **Technology & Analytics (TAG):** The focus of the Technology & Analytics team
18 is to support public, infrastructure, employee, and contractor safety by using data
19 and technology to identify and analyze key performance indicators and associated
20 risk factors from various data sources to maintain, promote, and enhance the
21 efficiency and effectiveness of SMS programs and initiatives. Additionally, TAG
22 focuses on developing and maintaining dashboards, reports, data integrity and
23 record-keeping programs and systems for the SMS organization.

24 Cal Advocates recommends reductions, which if adopted, would be inadequate to fund
25 these important areas, which promote the safety of SoCalGas, its infrastructure, its employees, its

⁴ Regulatory planning consists of the following activities: Risk Assessment Mitigation Phase (RAMP), General Rate Case (GRC), Safety Performance Metric Reports (SPMR), and the Risk Spend Accountability Report (RSAR). SoCalGas anticipates that Regulatory Planning will also support the Safety Culture Assessment Framework activities currently being developed in R.21-10-001.

1 contractors, and the public. The 2021 Risk Assessment Mitigation Phase (RAMP) Report⁵
2 presented an assessment of the key safety risks for SoCalGas and proposed plans for mitigating
3 those risks. Some of the activities identified in direct testimony help to mitigate those RAMP-
4 related risks, including risks found in the following chapters: Incident Involving an Employee,
5 Incident Involving a Contractor, Emergency Preparedness and Response and Pandemic, and
6 Safety Management System. Cal Advocates is recommending reductions to mitigation activities
7 in the form of a reduction to incremental resources needed to support those activities.

8 Cal Advocates does so without proposing an alternative solution to help mitigate the identified
9 risks. Specifically, Cal Advocates did not present any analysis, nor any other supporting
10 rationale which shows consideration for how such risks would be impacted by its reductions.

11 Further, Cal Advocates' analysis of SoCalGas's Safety & Risk Management System did
12 not address these activities from a safety or risk reduction perspective. For example,
13 Cal Advocates did not explain, with evidence and support, how or why the proposed RAMP
14 activity or level of proposed funding is unreasonable and/or does not enhance safety or reduce
15 the applicable safety risks identified. As further explained in this rebuttal testimony, SoCalGas
16 is deeply committed to safety. The requested funding for SoCalGas's Safety & Risk
17 Management Systems is made to adequately enhance and resource the activities described in my
18 testimony. As shown in my direct testimony, associated workpapers, and the numerous
19 discovery responses SoCalGas has answered, the Company's commitment to the goal of safety
20 excellence extends to the top of the organization, and SoCalGas has outlined the plans to achieve
21 that goal.

22 This rebuttal also provides an update to forecasts in three areas: Safety Management
23 (2SM003.000), Emergency Services (2SM001.000), and Continuous Improvement
24 (2SM002.000). These forecasts are being updated based on errors that have been discovered in
25 the calculations originally provided in my direct testimony. Further explanation is contained in
26 the applicable sections of this rebuttal.

⁵ See Application (A.) 21-05-011/-014 (cons.) (RAMP Proceeding). Please refer to the RAMP to GRC Integration testimony of Gregory S. Flores and R. Scott Pearson (Ex. SCG-03-2R/SDG&E-03-2R, Ch. 2) for more details regarding the 2021 RAMP Reports.

1 **A. Cal Advocates**

2 The following is a summary of Cal Advocates’ positions on SoCalGas’s Safety & Risk
3 Management Systems request.⁶

- 4 • Recommends a reduction of 15.26% of the O&M non-shared operations
5 (labor/non-labor), which amounts to a \$3,245,000 disallowance from
6 SoCalGas’s proposed funding request of \$23,653,000.
- 7 • Cal Advocates recommendation is based on three factors:
 - 8 ○ Recommendations are derived by utilizing an inconsistent forecast
9 method which varies by category, utilizing different base years
10 (2020 and 2021) and “normalizes” SoCalGas’s TY 2024
11 incremental forecast to account for unidentified embedded costs
12 over the four-year cycle.
 - 13 ○ Recommends a reduction in incremental Full-Time Equivalents
14 (FTEs) to support the incremental activities identified in four
15 Safety & Risk Management System categories (Emergency
16 Services, Continuous Improvement, Safety Management, and
17 Technology & Analytics).
 - 18 ○ Suggests that SoCalGas is utilizing one-time, non-recurring costs
19 and costs for same or similar activities already embedded in its
20 rates as part of its base year.

21 **B. The Utility Reform Network (TURN)**

22 The following is a summary of TURN’s positions on SoCalGas’s Safety & Risk
23 Management Systems request.⁷

- 24 • Recommends a forecast reduction of 100% related to the request for
25 incremental vehicles.

⁶ March 27, 2023, Cal Advocates Report on Safety & Risk Management Systems, People and Culture Department, and Administrative and General, Ex. CA-14 (Amin) at 11-22.

⁷ March 27, 2023, TURN on Fleet Services and Compensation & Benefits, Ex. TURN-10 (Jones).

1 **III. GENERAL REBUTTAL**

2 **A. Cal Advocates’ Selective Forecasting Methodologies are not Justified**

3 Cal Advocates does not contest any of SoCalGas’s Shared Services forecasts, nor does it
4 contest any of the forecasts for the following non-shared categories: Safety Management
5 Systems (2SM000.000), Strategy (2SM004.000), and Risk Management (2SM006.000). Cal
6 Advocates does contest the following non-shared categories: Emergency Services
7 (2SM001.000), Continuous Improvement (2SM002.000), Safety Management (2SM003.000),
8 and Technology & Analytics (2SM005.000).

9 Cal Advocates does not recognize that SoCalGas’s proposed forecast methodology
10 captures fluctuations in historical spending, implementation of new programs, and growth in
11 existing activities. SoCalGas’s forecast methodologies represent resources forecasted to address
12 future needs given the expected changes to its business driven by, for example, General Order
13 (G.O.) 112-F,⁸ American Petroleum Institute Recommended Practice 1173⁹ (API RP 1173), the
14 Safety Model Assessment Proceeding (S-MAP),¹⁰ and other expanded CPUC activities,
15 including the rulemaking to develop and adopt an ongoing safety culture assessment framework
16 (R.21-10-001).

17 Cal Advocates, on the other hand, uses an inconsistent method when forecasting costs
18 across different workgroup categories of the Safety & Risk Management Systems area.
19 SoCalGas utilizes a Base Year (2021) plus Incremental Activities method across all categories.
20 Cal Advocates agreed with this forecasting method for several categories.¹¹ Cal Advocates,
21 however, used a 2021 Base Year plus “Normalized” Rate for Emergency Services
22 (2SM001.000), Continuous Improvement (2SM002.000) and Technology & Analytics
23 (2SM005.000), but then used a 2020 Base Year plus “Normalized” Rate for Safety Management

⁸ GO 112-F, *State of California Rules Governing Design, Construction, Testing, Operation, and Maintenance of Gas Gathering, Transmission, and Distribution Piping Systems* (June 25, 2015), available at: <https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M163/K327/163327660.PDF>.

⁹ Pipeline SMS, *API RP 1173 and Pipeline Safety Management Systems*, (July 2015), available at: <https://pipelinesms.org/rp-1173/>.

¹⁰ D.14-12-025.

¹¹ Safety Management Systems (2SM000.000), Strategy (2SM004.000), Risk Management (2SM006.000), Pipeline Safety & Compliance (2200-2473.000), Pipeline Safety Oversight (2200-2551.000), and Compliance Assurance (2200-2409.000).

1 (2SM003.000). Notably, in using a 2020 Base Year for Safety Management, Cal Advocates
2 acknowledges that the 2020 adjusted recorded expense is the highest year recorded in the
3 historical numbers provided (2017-2021) for that category. Cal Advocates does not provide an
4 explanation as to why it is appropriate to use the highest adjusted recorded amount for Safety
5 Management and no other category.

6 Cal Advocates thus selectively used varying methodologies and does not provide an
7 explanation as to why these various forecasting methods are most appropriate for each of the
8 four categories in question. Cal Advocates also demonstrates a misunderstanding of how these
9 incremental activities cannot be “normalized” over the four-year period and are instead annual,
10 reoccurring costs. For example, Cal Advocates testimony states: “SCG is requesting incremental
11 FTEs for TY2024 but failed to provide support that demonstrates the calculated ratepayer benefit
12 for funding these FTEs.”¹² Cal Advocates then recommend that these FTEs should not be
13 funded. However, Cal Advocates used the costs related to these FTEs in its “normalized”
14 calculation. If Cal Advocates’ recommendation is to disallow these FTEs, then these costs
15 should not be included in its “normalized” calculation.

16 **B. SoCalGas has Provided Adequate Support for its Request**

17 During the discovery period, SoCalGas responded to 211 questions regarding Safety &
18 Risk Management Systems from Cal Advocates. SoCalGas provided the requested information
19 to the best of its knowledge and ability where warranted. In presenting its proposed
20 recommended disallowances, Cal Advocates provides limited detail to support its justifications,
21 despite the large quantity of information provided to Cal Advocates by SoCalGas. For example,
22 in Cal Advocates’ testimony, Cal Advocates only provides broad statements; it does not provide
23 supporting rationale or discussion of the specific activities that would be impacted by its
24 recommended disallowances. Further, when Cal Advocates quotes SoCalGas’s data request
25 responses in its testimony, the quotes are partial and incomplete and do not support its
26 recommendations.

27 Cal Advocates’ testimony also includes general statements implying that SoCalGas has
28 failed to provide clear guidance on how SoCalGas’s proposals were developed. SoCalGas

¹² Ex. CA-14 (Amin) at 21.

1 disagrees with this implication. SoCalGas's testimony, workpapers, and its responses to data
2 requests provide the justification for its funding request and the rationale for its forecasts.

3 SoCalGas utilized a Base Year (2021) plus Incremental Activity methodology to forecast
4 costs. This method was selected for the Safety & Risk Management Systems area because it is a
5 more accurate methodology to capture fluctuations in historical spending, the implementation of
6 new programs, the recent establishment of the SMS organization and expected growth in safety
7 related activities. SoCalGas's forecast methodology reflects what SoCalGas believes represents
8 its future needs given the expected growth, outlined within my revised direct testimony (SCG-
9 27-2R), to the Safety & Risk Management Systems areas.

10 **C. SoCalGas's Request for Incremental Vehicles is Justified**

11 TURN opposes SoCalGas's Lease and Licensing forecasted costs related to incremental
12 vehicles, proposing a reduction of approximately \$16,000,000.¹³ Although my direct testimony
13 supported the justification for those incremental vehicles, the associated costs are sponsored in
14 SoCalGas's Fleet Testimony.¹⁴ TURN did not otherwise contest SoCalGas's Safety & Risk
15 Management Systems forecast. My direct testimony demonstrates the business justification for
16 thirteen incremental vehicles forecasted to support the anticipated support service activities of
17 the organization.¹⁵ SoCalGas's Safety & Risk Management departments support the Company's
18 Safe Driving Program,¹⁶ Crisis Communication Technology,¹⁷ and Quality Management¹⁸
19 activities. The funding for these vehicles is necessary in order to perform the functions of the
20 activities described. Specifically, SoCalGas is requesting vehicles to advance the development
21 of its Safe Driving Program through behind the wheel instruction; to transport Mobile Command
22 Trailers to various locations in support of emergency support functions; and so that Quality
23 Management can visit active construction sites and other Company locations.

¹³ Ex. TURN-10 (Jones) at 3-15.

¹⁴ See Fleet Services Direct Testimony, Ex. SCG-18-R (Franco).

¹⁵ Ex. SCG-27-2R (Master) at 53, 62, 84.

¹⁶ *Id.* at 53.

¹⁷ *Id.* at 62.

¹⁸ *Id.* at 84.

1 **IV. REBUTTAL TO CAL ADVOCATES O&M PROPOSALS**

2 **A. Non-Shared Services O&M**

NON-SHARED O&M - Constant 2021 (\$000)			
	Base Year	Test Year 2024	Change
SOCALGAS ¹⁹	\$13,407	\$21,267	\$7,860
CAL ADVOCATES	\$13,954	\$18,023	\$4,069

3 **1. Safety Management**

4 Cal Advocates takes issue with the Test Year O&M forecast for Safety Management. Cal
5 Advocates recommends using a forecast methodology based on the 2020 adjusted recorded
6 operating expenses due to that year being the highest recorded expense level over the five-year
7 period (2017-2021) and adjusting SoCalGas’s 2024 proposed incremental activities by applying
8 a calculation to “normalize” these costs over a four-year period.²⁰ Cal Advocates’ “normalized”
9 calculation takes the requested 2024 incremental activities funding and divides it by four,
10 proposing a 75% reduction of incremental funding for the activities identified within the Safety
11 Management area. This equates to a reduction of \$1.735 million to SoCalGas’s forecast for this
12 work category. Cal Advocates also claims that SoCalGas failed to provide detailed information
13 to thoroughly evaluate its TY 2024 funding request.

14 SoCalGas disagrees with Cal Advocates’ recommendation and with its claim that
15 SoCalGas has not justified its request. The activities associated with this workpaper include
16 labor and non-labor expenses associated with the support and compliance of required health and
17 safety regulations (e.g., DOT, OSHA, etc.). SoCalGas is requesting an additional \$2,706,000
18 and 11.9 FTEs to its 2021 Base Year to support incremental activities in its TY 2024 request.
19 SoCalGas’s direct testimony contains a detailed description of the costs and underlying activities
20 for Safety Management.²¹

¹⁹ SoCalGas has made a reduction to the Base Year 2021 and Test Year 2024 forecast in the amount of \$252.2k to remove one-time, non-recurring costs that were identified while responding to Cal Advocates’ testimony that should be excluded. These one-time, non-recurring costs have been identified in the following non-shared categories: Emergency Services (2SM001.000), Continuous Improvement (2SM002.000), and Safety Management (2SM003.000).

²⁰ Ex. CA-14 (Amin) at 14.

²¹ Ex. SCG-27-2R (Master) at 42-54.

1 SoCalGas used a base year plus incremental forecasting methodology because this
2 forecasting methodology best represents this workgroup's growth and historical spend. This
3 approach allows SoCalGas to capture incremental adjustments needed to focus an even greater
4 emphasis on enhancing safety for the public, SoCalGas's infrastructure, its employees, and its
5 contractors.²² Specifically, SoCalGas included incremental adjustments to its 2021 adjusted
6 recorded operating expenses as SoCalGas anticipates an increase in labor and non-labor costs to
7 enhance safety through such programs as defensive driving refresher training, industrial hygiene,
8 the Occupational Health Nurse (OHN) program, and environmental & safety compliance
9 management.

10 SoCalGas has fully justified its request. In my direct testimony, I provided SoCalGas's
11 integration plans for mitigating the risks identified in the 2021 RAMP reports²³ which identified
12 key safety risks.²⁴ SoCalGas provided detailed information in the Safety Management section of
13 my testimony²⁵ and workpapers,²⁶ as well as additional clarifications and information in response
14 to data requests from Cal Advocates, including a detailed breakdown of the costs (labor and non-
15 labor) for each incremental activity along with the expected increase in FTE for each activity.²⁷

16 Cal Advocates' testimony provides an example of its claim that SoCalGas has not
17 provided enough information to analyze its request; it states:²⁸

18 SCG's testimony lacks detail needed to evaluate its TY incremental
19 request. As an example, SCG's incremental adjustments include \$350,000
20 for two Occupational Health Nurse (OHN) services.

21 SoCalGas disagrees with the claim that it did not provide details on its request for two
22 Occupational Health Nurse services. In addition to the discussion provided in my direct

²² *Id.* at 52.

²³ *See* A.21-05-011/-014 (cons.) (RAMP Proceeding). Please refer to the RAMP to GRC Integration testimony of Gregory S. Flores and R. Scott Pearson (Ex. SCG-03-2R/SDG&E-03-2R, Ch. 2) for more details regarding the 2021 RAMP Reports.

²⁴ Ex. SCG-27-2R (Master) at 10-19.

²⁵ *Id.* at 42-54.

²⁶ SCG-27-WP-R (Master) at 3-12.

²⁷ *See* Appendix B for PAO-SCG-018-RA6, Response to questions 6 a-b.

²⁸ Ex. CA-14 (Amin) at 17.

1 testimony,²⁹ SoCalGas provided additional information to Cal Advocates in response to its data
2 requests.

3 **Cal Advocates asked:**

4 Provide documentation that demonstrates the calculated ratepayer benefit for
5 funding these OHN services.

6 **SoCalGas responded:**

7 SoCalGas objects to th[e] request [for] “documentation.” SoCalGas’s primary
8 documentation is Ex. SCG-27 and associated workpapers.

9 Subject to and without waiving the foregoing objection, SoCalGas responds as
10 follows: SoCalGas is not aware of any additional associated documentation. The
11 forecast for this request was developed using input from SoCalGas SMEs and
12 from internal systems *i.e.*, SAP, GRID, etc. which does not result in a saved
13 document.

14 Through the on-site OHN program, employees can receive immediate medical
15 care for non-emergency injuries for a fraction of the price of an emergency room
16 visit or hospital costs. This can also reduce injury care costs by implementing
17 preventative measures to reduce injuries from happening in the first place. These
18 nurses will be familiar with SoCalGas’s workplace and can help identify potential
19 health and safety risks.

20 According to the American Medical Association when an employee leaves work
21 for a doctor’s appointment it can take about four hours of productivity out of an
22 employee’s workday. By having on-site nurses, SoCalGas will be able to reduce
23 lost productivity time resulting from an employee leaving, traveling, and
24 receiving services off-site. Having an on-site nurse is not only convenient but is
25 more productive for both the employee and SoCalGas, resulting in benefits for
26 ratepayers.³⁰

27 **Cal Advocates asked:**

28 Explain whether these OHN services were never included during 2017-2021 in or
29 near these sites. If this is new, clearly state so, and explain why adding these OHN
30 services were never required from 2017-2021 for employee safety. If SCG did
31 add OHN services in or near these sites during 2017-2021, state so and provide
32 the adjusted recorded expenses (2017-2021) associated with adding OHN
33 services.

²⁹ Ex. SCG-27-2R (Master) at 44.

³⁰ See Appendix B for PAO-SCG-028-RA6, Response to question 6 c.

1 **SoCalGas responded:**

2 SoCalGas also objects to this request on the grounds that it misstates facts and/or
3 assumes facts that do not exist.

4 Subject to and without waiving the foregoing objection, SoCalGas responds as
5 follows: OHN services are one activity that SoCalGas is looking to enhance.
6 While OHN services were not included during 2017-2021 at these sites, OHN
7 services have been provided at other SoCalGas facilities, specifically the
8 Compton Headquarters facility, San Dimas Call Center, Anaheim Headquarters
9 facility, Chatsworth Headquarters facility, and Redlands Headquarters facility.
10 SoCalGas places emphasis on continuous improvement in the workplace by
11 providing on-going improvements to services or processes through constant
12 review, measurement, and action. SoCalGas recognizes the importance of
13 strengthening the quality of product/services, improving customer satisfaction,
14 improving safety, as well as improving efficiency and productivity. SoCalGas
15 recognizes the opportunity to reduce healthcare costs related to on-site job injuries
16 and to better serve its employees with the inclusion of Occupational Health
17 Nurses at additional worksites.

18 The proximity of the current OHN support locations and the proposed facility
19 locations of the incremental OHN support is not a realistic distance to travel for
20 this type of support. As an example, Bakersfield base is approximately 100 miles
21 away from the closest current OHN support location (Chatsworth Headquarters).
22 If non-emergency medical support is required, it would not be realistic to expect
23 that employee to travel that distance to receive the needed care. Providing OHN
24 support at these locations will reduce lost productivity time resulting from an
25 employee leaving the workplace and traveling such a great distance.³¹

26 Regarding Cal Advocates' claim that a "normalized" calculation is required to account
27 for costs already embedded in SoCalGas's rates for the same or similar activities, Cal Advocates
28 does not identify such embedded costs in its testimony or workpapers. Therefore, SoCalGas is
29 unable to provide a detailed response. SoCalGas, however, believes using this "normalized"
30 calculation to adjust for embedded costs is a false premise. SoCalGas has provided Cal
31 Advocates with a detailed breakdown of the costs (labor and non-labor) for each incremental
32 activity along with the expected increase in FTE for each activity.³² SoCalGas's incremental
33 activities would not be embedded in its historical rates as these activities are requested to assist
34 SoCalGas's efforts in tackling the top safety risks and mitigation plans identified in its 2021

³¹ See Appendix B for PAO-SCG-028-RA6, Response to question 6 g.

³² See Appendix B for PAO-SCG-018-RA6, Response to questions 6 a-b.

1 RAMP report.³³

2 Cal Advocates also recommends that historical expenses that are one-time, non-recurring
3 activities should not be included in the TY 2024 funding request. Cal Advocates does not
4 identify such historical one-time, non-recurring costs in its testimony or workpapers. However,
5 SoCalGas used its 2021 adjusted recorded operating expenses as the basis for determining the
6 TY 2024 request. In the data provided to Cal Advocates regarding historical expenses,³⁴
7 SoCalGas's 2021 expenses show the following one-time, non-recurring costs:

2021 Expense	Amount in Dollars
Employee Benefits-Employee Recognition	\$140.00
Employee Benefits-Gift Card Incentive	\$100.00
Employee Travel-Per Diem	\$31.00
Salary-Employee Ctr MGT S/T	\$67,308.74
Purchased Services	\$35.17
Engineering	\$770.99
Construction-Electric	\$35.04
Total	\$68,420.94

8 The one-time, non-recurring costs identified in the table above are much less than Cal
9 Advocates recommended TY 2024 funding reduction of \$1.735 million. However, SoCalGas
10 agrees with Cal Advocates that these costs related to one-time, non-recurring activities of
11 \$68,420.94 should not inform SoCalGas's TY 2024 request and has removed them from the TY
12 2024 funding request.

13 Cal Advocates does not explain why using its methodology will produce a more
14 reasonable or reliable forecast over SoCalGas's base year plus incremental activities
15 methodology for building and enhancing the safety of operations, strengthening the safety
16 culture, and improving overall safety performance. To enable continued learning, improvement,
17 and safety enhancement, the Commission should reject Cal Advocates proposed funding
18 methodology and approve SoCalGas's request.

³³ See A.21-05-011/-014 (cons.) (RAMP Proceeding).

³⁴ See Appendix B for PAO-SCG-088-RA6, Response to questions 1 g – i.

1 **2. Emergency Services**

2 Cal Advocates takes issue with the TY O&M forecast for Emergency Services. Cal
3 Advocates accepts using the 2021 adjusted recorded operating expenses, as well as SoCalGas’s
4 TY 2024 non-labor forecast. However, Cal Advocates proposes reducing SoCalGas’s TY 2024
5 labor forecast for incremental activities by applying a calculation to “normalize” these costs over
6 a four-year period. Cal Advocates “normalized” calculation of taking the requested 2024
7 incremental activities for funding labor and dividing it by four results in a 75% reduction in
8 incremental funding for these activities. This equates to a reduction of \$695,000 to SoCalGas’s
9 forecast for this work category. Cal Advocates also claims that SoCalGas failed to provide
10 detailed information to thoroughly evaluate its TY 2024 funding request.

11 SoCalGas disagrees with Cal Advocates’ recommendation and with its claim that
12 SoCalGas has not justified its request. The activities associated with this workpaper include
13 labor and non-labor expenses that support business operations with first responder outreach and
14 emergency response, preparedness, and recovery. SoCalGas is requesting an additional \$1,021k
15 and 8.8 FTEs to its 2021 Base Year to support incremental activities in its TY 2024 request.
16 SoCalGas’s direct testimony contains a detailed description of the costs and underlying activities
17 for Emergency Services.³⁵

18 SoCalGas used a base year plus incremental forecasting methodology because this
19 forecasting methodology best represents this workgroup’s growth and historical spend. This
20 approach allows SoCalGas to capture incremental adjustments needed to focus an even greater
21 emphasis on enhancing safety for the public, SoCalGas’s infrastructure, its employees, and its
22 contractors.³⁶ Specifically, SoCalGas included incremental adjustments to its 2021 adjusted
23 recorded operating expenses as SoCalGas anticipates an increase in labor and non-labor costs to
24 enhance safety through such programs as Federal Emergency Management Agency (FEMA) ICS
25 response structure training, first responders gas related safety training, and the operations of a
26 24/7 Watch Office.

³⁵ Ex. SCG-27-2R (Master) at 54-62.

³⁶ *Id.* at 52.

1 SoCalGas has fully justified its request. In direct testimony, SoCalGas provided its
2 integration plans for mitigating the risks identified in the 2021 RAMP reports.³⁷ SoCalGas
3 provided detailed information in the Emergency Services section of my testimony³⁸ and
4 workpapers,³⁹ as well as additional clarifications and information in response to data requests
5 from Cal Advocates, including a detailed breakdown of the costs (labor and non-labor) for each
6 incremental activity along with the expected increase in FTE for each activity.⁴⁰

7 Cal Advocates' testimony provides an example of its claim that SoCalGas has not
8 provided enough information to analyze its request; it states:

9 SCG is requesting incremental FTEs for TY 2024 but failed to provide support
10 that demonstrates the calculated ratepayer benefit for funding these FTEs. As an
11 example, SCG requests \$231,000 for 2 FTEs to support its regulatory planning
12 process.

13 **Cal Advocates asked:**

14 Provide documentation that demonstrates the calculated ratepayer benefit for
15 funding these FTEs to support the Regulatory Planning Process.

16 **SCG objected to Cal Advocates' request and responded:**

17 SoCalGas is not aware of any additional associated documentation. The forecast
18 for this request was developed using input from SoCalGas SMEs and from
19 internal systems *i.e.*, SAP, GRID, etc. which does not result in a saved
20 document.⁴¹

21 In Cal Advocates' cited example, Cal Advocates did not provide SoCalGas's full
22 response. SoCalGas provides its full response here:

23 SoCalGas objects to the request for "documentation." SoCalGas's primary
24 documentation is Ex. SCG-27 and associated workpapers.
25 Subject to and without waiving the foregoing objection, SoCalGas responds as
26 follows:

³⁷ See A.21-05-011/-014 (cons.) (RAMP Proceeding). Please refer to the RAMP to GRC Integration testimony of Gregory S. Flores and R. Scott Pearson (SCG-03-2R/SDG&E-03-2R, Ch. 2) for more details regarding the 2021 RAMP Reports.

³⁸ Ex. SCG-27-2R (Master) at 54-62.

³⁹ Ex. SCG-27-WP-R (Master) at 93-113.

⁴⁰ See Appendix B for PAO-SCG-018-RA6, Response to questions 6 a-b.

⁴¹ Ex. CA-14 (Amin) at 21.

1 SoCalGas is not aware of any additional associated documentation. The forecast
2 for this request was developed using input from SoCalGas SMEs and from
3 internal systems *i.e.*, SAP, GRID, etc. which does not result in a saved document.

4 With the increase in safety-related and safety-focused regulatory activity,
5 reporting, and monitoring, the SMS organization recognizes the value in having
6 sufficient and dedicated resources to support regulatory proceedings and related
7 activities. This includes supporting timely and active participation in workshops,
8 assessments, and working groups; responding to information and data requests;
9 preparing and submitting reports, filings, metrics, and other proceeding
10 documents; and developing consistent methods and approaches to respond to and
11 when compiling regulatory filings.

12 Over the last several years, regulatory-related demands have increased in response
13 to several cyclical proceedings (*e.g.*, Risk Assessment Mitigation Phase (RAMP),
14 General Rate Case (GRC), Safety Performance Metric Report (SPMR), and Risk
15 Spending Accountability Report (RSAR)). These demands are expected to
16 increase due to on-going safety culture activities (Safety Culture Investigation)
17 and future safety culture assessment and improvement activities developed as part
18 of the Safety Culture Rulemaking.⁴²

19 SoCalGas has in good faith provided Cal Advocates with available information in
20 response to Cal Advocates' requests and disagrees with Cal Advocates' suggestion that it has not
21 been transparent or provided detail enough to support its request.

22 Regarding Cal Advocates' claim that a "normalized" calculation is required to account
23 for costs already embedded in SoCalGas's rates for the same or similar activities, Cal Advocates
24 does not identify such embedded costs in its testimony or workpapers. Therefore, SoCalGas is
25 unable to provide a detailed response. SoCalGas, however, believes using this "normalized"
26 calculation to adjust for embedded costs is a false premise. SoCalGas has provided Cal
27 Advocates with a detailed breakdown of the costs (labor and non-labor) for each incremental
28 activity along with the expected increase in FTE for each activity.⁴³ SoCalGas's incremental
29 activities do not have similar costs embedded in historical rates as these activities are truly
30 incremental and are being requested to assist SoCalGas's efforts in tackling the top safety risks
31 and mitigation plans identified in the 2021 RAMP report.⁴⁴ For example, SoCalGas's request for

⁴² See Appendix B for PAO-SCG-028-RA6, Response to question 8 b.

⁴³ See Appendix B for PAO-SCG-018-RA6, Response to questions 6 a-b.

⁴⁴ See A.21-05-011/-014 (cons.) (RAMP Proceeding).

1 incremental funding to support a 24/7 Watch Office is an example of SoCalGas’s efforts to
2 mitigate potential risks.

3 In the RAMP Report, SCG-CFF-3⁴⁵ (Emergency Preparedness and Response and
4 Pandemic), a need was identified for providing real-time data for increasing situational
5 awareness of hazards, creating executive notifications, and providing predictive analytics
6 capabilities to help anticipate where a future disruption may arise. SoCalGas strategically
7 decided to hire five additional EOC analysts to establish and maintain a 24/7 Watch Office
8 schedule. The additional staffing allows for appropriate coverage for 12-hour shifts to fulfill a
9 24/7 rotation for providing real-time data regarding potential hazards to mitigate the needs
10 identified in the 2021 RAMP report. The situational awareness, communications, and predictive
11 work that is executed with the Watch Office helps to keep the public, SoCalGas’s infrastructure,
12 its employees, and its contractors safe during these events.

13 Cal Advocates also recommended that historical expenses that are one-time, non-
14 recurring activities should not be included in the TY 2024 funding request. Cal Advocates did
15 not identify such historical one-time, non-recurring costs in its testimony or workpapers.
16 However, SoCalGas used its 2021 adjusted recorded operating expenses as the basis for
17 determining the TY 2024 request. In the data provided to Cal Advocates regarding historical
18 expenses,⁴⁶ SoCalGas’s 2021 expenses show the following one-time, non-recurring costs:

2021 Expenses	Amount in Dollars
Salary-Signing Bonus	\$5,294.25
Recruiting Services	\$88.51
Employee Benefits-Employee Recognition	\$120.00
Employee Benefits-Gift Card Incentive	\$40.00
Materials-Parts	\$69.92
Contract Labor	\$156,635.00
Conservation	\$473.00
Total	\$162,720.68

⁴⁵ SoCalGas, *RAMP (SCG-CFF-3)* (May 17, 2021) available at:
https://www.socalgas.com/sites/default/files/SCG-CFF-3_SCG-Emer-Prep-Response_96.pdf.

⁴⁶ See Appendix B for PAO-SCG-088-RA6, Response to questions 1 g – i.

1 The one-time, non-recurring costs identified in the table above are much less than Cal
2 Advocates recommended TY 2024 funding reduction of \$695,000. However, SoCalGas agrees
3 with Cal Advocates that these costs related to one-time, non-recurring activities of \$162.720.68
4 should not inform SoCalGas’s TY 2024 request and SoCalGas has removed them from its
5 funding request.

6 Cal Advocates does not explain why using its methodology will produce a more
7 reasonable or reliable forecast over SoCalGas’s base year plus incremental activities
8 methodology for building and enhancing the safety of operations, strengthening the safety
9 culture, and improving overall safety performance. To enable continued learning, improvement,
10 and safety enhancement, the Commission should reject Cal Advocates’ proposed disallowances
11 and approve SoCalGas’s TY 2024 request.

12 3. Continuous Improvement

13 Cal Advocates takes issue with the TY 2024 O&M forecast for Continuous Improvement.
14 Cal Advocates accepts using the 2021 adjusted recorded operating expenses. Cal Advocates,
15 however, recommends adjusting SoCalGas’s 2024 proposed incremental activities by applying a
16 calculation to “normalize” these costs over a four-year period. Cal Advocates’ “normalized”
17 calculation of taking the requested 2024 incremental activities funding and dividing it by four
18 proposes a 75% reduction for these activities. This equates to a reduction of \$436,000 to
19 SoCalGas’s forecast for this work category. Cal Advocates also claims that SoCalGas failed to
20 provide detailed information to thoroughly evaluate its TY 2024 funding request.

21 SoCalGas disagrees with Cal Advocates’ recommendation and with its claim that
22 SoCalGas has not justified its request. The activities associated with this workpaper include
23 labor and non-labor expenses that supports continuous improvement and strengthening
24 SoCalGas’s safety performance and culture for achieving safety excellence as it relates to
25 decision making, activities, and processes. SoCalGas is requesting an additional \$582k and 4.4
26 FTEs to its 2021 Base Year to support incremental activities in its TY 2024 request. SoCalGas’s
27 direct testimony contains a detailed description of the costs and underlying activities for
28 Continuous Improvement.⁴⁷

⁴⁷ Ex. SCG-27-2R (Master) at 36-42.

1 SoCalGas used a base year plus incremental forecasting methodology because this
2 forecasting methodology best represents this workgroup’s growth and historical spend. This
3 approach allows SoCalGas to capture incremental adjustments needed to focus an even greater
4 emphasis on enhancing safety for the public, SoCalGas’s infrastructure, its employees, and its
5 contractors.⁴⁸ Specifically, SoCalGas included incremental adjustments to its 2021 adjusted
6 recorded operating expenses as SoCalGas anticipates an increase in labor and non-labor costs to
7 enhance data collection tools and to perform quality assessments.

8 SoCalGas has fully justified its request. SoCalGas provided detailed information in the
9 Continuous Improvement section of my testimony⁴⁹ and workpapers,⁵⁰ as well as additional
10 clarifications and information in response to data requests from Cal Advocates, including a
11 detailed breakdown of the costs (labor and non-labor) for each incremental activity along with
12 the expected increase in FTEs for each activity.⁵¹ SoCalGas has in good faith provided Cal
13 Advocates with available information in response to Cal Advocates’ requests and disagrees with
14 Cal Advocates’ suggestion that it has not been transparent or provided detail enough to support
15 its request.

16 Regarding Cal Advocates’ proposal to use a “normalized” calculation, SoCalGas believes
17 using this “normalized” calculation is unnecessary and would result in underfunding. As
18 mentioned above, SoCalGas has provided Cal Advocates with a detailed breakdown of the costs
19 (labor and non-labor) for each incremental activity along with the expected increase in FTE for
20 each activity. SoCalGas has also provided detailed description of the costs and underlying
21 activities for Continuous Improvement in both my testimony and workpapers as well as in
22 responses to data requests from Cal Advocates.

23 Cal Advocates also recommended that historical expenses that are one-time, non-
24 recurring activities should not be included in TY 2024 funding request. Cal Advocates did not
25 identify such historical one-time, non-recurring costs in its testimony or workpapers. However,
26 SoCalGas used its 2021 adjusted recorded operating expenses as the basis for determining the

⁴⁸ *Id.* at 52.

⁴⁹ *Id.* at 36-42.

⁵⁰ Ex. SCG-27-WP-R (Master) at 35-53.

⁵¹ *See, e.g.*, Appendix B for PAO-SCG-018-RA6, Response to questions 6 a-b.

1 TY 2024 request. In the data provided to Cal Advocates regarding historical expenses,⁵²
2 SoCalGas’s 2021 expenses show the following one-time, non-recurring costs:

2021 Expenses	Amount in Dollars
Salary-Signing Bonus	\$8,823.75
Employee Benefit-Gift Card	\$275.00
Employee Travel Per Diem	\$444.36
Temporary Agency Labor	\$11,532.00
Material Vehicle Parts	\$5.64
Total	\$21,080.75

3 The one-time, non-recurring costs identified in the table above are much less than Cal
4 Advocates’ recommended TY 2024 funding reduction of \$436,000. However, SoCalGas agrees
5 with Cal Advocates that these costs related to one-time, non-recurring activities of \$21,080.75
6 should not inform SoCalGas’s TY 2024 request and has removed them from its funding request.

7 Cal Advocates does not explain why using its methodology will produce a more
8 reasonable or reliable forecast over SoCalGas’s base year plus incremental activities
9 methodology for building and enhancing the safety of operations, strengthening the safety
10 culture, and improving overall safety performance. To enable continued learning, improvement,
11 and safety enhancement, the Commission should reject Cal Advocates proposed disallowance
12 and approve SoCalGas’s methodology TY 2024 request.

13 **4. Technology & Analytics Group**

14 Cal Advocates takes issue with the TY 2024 O&M forecast for the Technology &
15 Analytics Group. Cal Advocates accepts using the 2021 adjusted recorded operating expenses,
16 but recommends adjusting SoCalGas’s 2024 proposed incremental activities by applying a
17 calculation to “normalize” these costs over a four-year period. Cal Advocates’ “normalized”
18 calculation of taking the requested 2024 incremental activities funding and dividing it by four
19 proposes a 75% reduction for these activities. This equates to a reduction of \$631,000 to

⁵² See Appendix B for PAO-SCG-088-RA6, Response to questions 1 g – i.

1 SoCalGas’s forecast for this work category. Cal Advocates also claims that SoCalGas failed to
2 provide detailed information to thoroughly evaluate its TY 2024 funding request.

3 SoCalGas disagrees with Cal Advocates’ recommendation and with its claim that
4 SoCalGas has not justified its request. The activities associated with this workpaper include
5 labor and non-labor expenses that support various technology applications, internal and external,
6 safety reporting, technology, analytics, and SMS organization programs and initiatives.

7 SoCalGas is requesting an additional \$842k and 7.0 FTEs to its 2021 Base Year to support
8 incremental activities in its TY 2024 request. SoCalGas’s direct testimony contains a detailed
9 description of costs and underlying activities for the Technology & Analytics Group.⁵³

10 SoCalGas used a base year plus incremental forecasting methodology because this
11 forecasting methodology best represents this workgroup’s growth and historical spend. This
12 approach allows SoCalGas to capture incremental adjustments needed to focus an even greater
13 emphasis on enhancing safety for the public, SoCalGas’s infrastructure, its employees, and its
14 contractors.⁵⁴ Specifically, SoCalGas included incremental adjustments to its 2021 adjusted
15 recorded operating expenses as SoCalGas anticipates an increase in labor and non-labor costs to
16 enhance various quality management and safety data-related reporting and analytics dashboards.

17 SoCalGas has fully justified its request. SoCalGas provided detailed information in the
18 Technology & Analytics Group section of my testimony⁵⁵ and workpapers,⁵⁶ as well as
19 additional clarification and information in response to data requests from Cal Advocates,
20 including a detailed breakdown of costs (labor & non-labor) for each incremental activity along
21 with the expected increase in FTEs for each activity.⁵⁷ SoCalGas has in good faith provided Cal
22 Advocates with available information in response to Cal Advocates requests and disagrees with
23 Cal Advocates’ suggestion that it has not been transparent or provided detail enough to support
24 its request.

⁵³ Ex. SCG-27-2R (Master) at 62-68.

⁵⁴ *Id.* at 52.

⁵⁵ *Id.* at 62-68.

⁵⁶ Ex. SCG-27-WP-R (Master) at 114-133.

⁵⁷ *See, e.g.*, Appendix B for PAO-SCG-018-RA6, Response to questions 6 a-b; PAO-SCG-028-RA6, Response to question 9 a.

1 Regarding Cal Advocates’ proposal to use a “normalized” calculation, SoCalGas believes
2 using this “normalized” calculation is unnecessary and would result in underfunding. As
3 mentioned above, SoCalGas has provided Cal Advocates with a detailed breakdown of the costs
4 (labor and non-labor) for each incremental activity along with the expected increase in FTE for
5 each activity. SoCalGas has also provided a detailed description of the costs and underlying
6 activities for Technology & Analytics Group in both my testimony and workpapers. as well as in
7 responses to data requests from Cal Advocates.

8 Cal Advocates does not explain why using its methodology will produce a more
9 reasonable or reliable forecast over SoCalGas’s base year plus incremental activities
10 methodology for building and enhancing the safety of operations, strengthening the safety
11 culture, and improving overall safety performance. To enable continued learning, improvement,
12 and safety enhancement, the Commission should reject Cal Advocates proposed disallowance
13 and approve SoCalGas’s T Y 2024 forecast.

14 **V. CONCLUSION**

15 In summary, Cal Advocates’ proposal to reduce SoCalGas’s requested TY 2024 funding
16 for incremental activities by \$3,497,000 is not reasonable. If adopted, this would hamper
17 SoCalGas’s ability to continue to build and enhance the safety of its operations, strengthen the
18 safety culture, and improve overall safety performance. Furthermore, Cal Advocates has not
19 provided any substantial evidence which supports its funding estimate and justifies its proposed
20 reduction.

21 SoCalGas utilized a Base Year (2021) plus Incremental Forecasting Methodology to
22 forecast costs. This method was selected for the Safety & Risk Management Systems area
23 because it is a more accurate methodology to capture fluctuations in historical spending, the
24 implementation of new programs, the recent establishment of the SMS organization and
25 expected growth in safety related activities. SoCalGas’s forecast methodology reflects what
26 SoCalGas believes represents its future needs given the expected growth, outlined within my
27 revised direct testimony (Ex. SCG-27-2R), to the Safety & Risk Management Systems areas.

28 Cal Advocates recommendation to “normalize” TY 2024 incremental spend is arbitrary
29 and simplistic. It recommends taking the costs (labor and non-labor) related to SoCalGas’s
30 incremental activities in its TY 2024 funding request and creating an average to add to either

1 SoCalGas’s 2020 or 2021 adjusted recorded expenses. Cal Advocates also demonstrates a
2 misunderstanding of how these incremental activities cannot be “normalized” over the four-year
3 period and are instead annual, reoccurring costs. Furthermore, this calculation does not
4 accommodate recommended actions to fully mitigate risks and improve safety within
5 SoCalGas’s operating environment.

6 Granting SoCalGas’s requested funding for Safety Management, Emergency Services,
7 Continuous Improvement, and the Technology & Analytics Group activities will provide
8 SoCalGas with the funding necessary, as SoCalGas continues to place safety as the most critical
9 pillar within the Company and strengthen the mission to become the safest infrastructure
10 company in America. It will also help maintain costs as it relates to safety-related incidences
11 and provide long-term benefits for ratepayers.

12

APPENDIX A
GLOSSARY OF TERMS

APPENDIX A
GLOSSARY OF TERMS

<u>ACRONYM</u>	<u>DEFINITION</u>
API RP	American Petroleum Institute Recommended Practice
CFF	Cross Functional Factor
Commission	California Public Utilities Commission
D.	Decision
DOT	Department of Transportation
EOC	Emergency Operation Centers
FEMA	Federal Emergency Management Agency
FTE	Full Time Equivalent
GO	General Order
GRC	General Rate Case
GRID	General Ratecase Integrated Database
ICS	Incident Command System
O&M	Operations and Maintenance
OHN	Occupational Health Nurse
OSHA	Occupational Safety and Health Administration
RAMP	Risk Assessment Mitigation Phase
RSAR	Risk Spend Accountability Report
S-MAP	Safety Model Assessment Proceeding
SAP	Systems, Applications and Products
SDG&E	San Diego Gas & Electric Company
SME	Subject Matter Expert
SMS	Safety Management System
SoCalGas	Southern California Gas Company
SPMR	Safety Performance Metrics Report
TAG	Technology and Analytics Group
TY	Test Year

APPENDIX B
DATA REQUEST RESPONSES

APPENDIX B (PAO-SCG-018-RA6)

Data Request Number: PAO-SCG-018-RA6

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 8/8/2022

Date Responded: 8/19/2022

6. Provide in an Excel spreadsheet (similar format as the spreadsheet titled "PAO-SCG-002- RA6-SCG-27_Q01a_b_1538" in response to data request "PAO-SCG-002-RA6," Q1) a comparison of the following costs for only the activities that SCG is including in its TY 2024 GRC forecast for Safety and Risk Management:

- a. The recorded expenses for 2017-2021
- b. The forecasted expenses for 2022-2024. The cells should include the formulas used to calculate the forecasted expenses.
- c. The amount SCG requested in the 2019 GRC
- d. The amount authorized in the 2019 GRC

SoCalGas Response 6:

SoCalGas objects to this request to the extent it imposes upon SoCalGas an obligation to generate or create records that do not exist, or which have not been generated or created in its regular course of business. This purported obligation exceeds the requirements provided by the CPUC's Discovery Custom and Practice Guidelines and California Code of Civil Procedure Section 2031.230 (proper response stating inability to comply with discovery request includes a statement that "the particular item or category [of records] has never existed"). *See also* A.05-04-020, *In the Matter of the Joint Application of Verizon Communications Inc. and MCI, Inc.*, Administrative Law Judge's Ruling Addressing Motion of Qwest to Compel Responses, Aug. 5, 2005, at 7 (in relation to motion to compel emphasized that "Verizon is not required to create new documents responsive to the data request") (also available at 2005 WL 1866062); A.05-02-027, *In the Matter of the Joint Application of SBC Communications Inc. and AT&T Corp.*, Administrative Law Judge's Ruling Regarding ORA's Second Motion to Compel, June 8, 2005, at 23 (in ruling on motion to compel stressed that SBC Communications "shall not be required to produce new studies specifically in response to this DR") (also available at 2005 WL 1660395).

Subject to and without waiving the foregoing objections, SoCalGas responds as follows:

The information requested in Questions 6 (a)-(b) can be found within the workpaper that was submitted with SoCalGas's testimony (workpaper SCG-27-WP-R Neena N Master – Safety and Risk Management Systems). SoCalGas is also providing the separately attached spreadsheet as a convenience to facilitate ease of data location.

SoCalGas Response 6a and 6b:

SoCalGas incorporates its objections to Question 6, above. Subject to and without waiving the foregoing objections, SoCalGas responds as follows:

See separately attached "PAO-SCG-018-RA6_SCG-27-Q6a_6b_2843"

APPENDIX B (PAO-SCG-018-RA6)

Fiscal year		Recorded Expenses (in thousands)														
GRC Wkp Grp Sub	GRC Wkp Grp Sub Title	K4/2017			K4/2018			K4/2019			K4/2020			K4/2021		
		Labor	NLbr	Result	Labor	NLbr	Result	Labor	NLbr	Result	Labor	NLbr	Result	Labor	NLbr	Result
Shared Costs	2200-2409.000	924	35	959	589	34	623	508	(5)	503	370	5	375	393	6	399
Shared Costs	2200-2473.000	625	90	715	645	100	745	655	62	717	716	43	759	819	63	882
Shared Costs	2200-2551.000	356	8	364	688	24	712	589	44	633	616	12	628	608	19	627
Safety Management Systems	2SM000.000			0			0		38	272	9	281	520	443	963	
Safety Management Systems	2SM001.000	1,749	334	2,083	1,453	828	2,281	1,269	1,470	2,739	1,193	629	1,822	1,619	386	2,005
Safety Management Systems	2SM002.000	831	74	905	973	67	1,040	817	48	865	864	25	889	1,022	40	1,062
Safety Management Systems	2SM003.000	1,627	1,679	3,306	2,064	1,612	3,676	2,108	1,526	3,634	2,265	1,848	4,113	1,998	1,821	3,819
Safety Management Systems	2SM004.000	57	2	59	57	129	186	32	109	141	565	127	692	533	88	621
Safety Management Systems	2SM005.000	727	32	759	723	28	751	1,151	50	50	560	750	1,310	524	815	1,339
Safety Management Systems	2SM006.000	6,896	2,254	9,150	7,192	2,822	10,014	7,129	3,419	10,548	8,886	4,829	13,715	9,730	5,838	15,568
	TOTAL SAFETY MANAGEMENT SYSTEMS															
	RISK MANAGEMENT								77	1,228	1,465	1,381	2,846	1,694	2,157	3,851
	TOTAL SAFETY MANAGEMENT SYSTEMS	6,896	2,254	9,150	7,192	2,822	10,014	7,129	3,419	10,548	8,886	4,829	13,715	9,730	5,838	15,568

2024 GRC - 2021 Adjusted Recorded through TY2024

SAFETY MANAGEMENT SYSTEMS

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE		O&M Expenses (In Thousands)		2021 Adjusted Recorded		2022 Forecast			2023 Forecast			TY 2024 Forecast			
	2021	2022	2023	TY 2024	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total
2SM000	3.0	4.6	4.6	4.6	520	443	963	803	1,545	2,348	803	1,545	2,348	803	1,545	2,348

KEY DRIVERS DESCRIPTION																	
Key Drivers Impact (\$000)																	
2022 Forecast																	
2023 Forecast																	
TY 2024 Forecast																	
■	RAMP Incremental																
CFF-6-1	1	FTE Leadership Support - Chief Safety Officer Labor & Non-Labor costs			203	1,097	0.6	203	1,097	0.6	203	1,097	0.6	203	1,097	0.6	0.6
CFF-6-1	2	FTE Leadership Support - Administrative Assistant Labor & Non-Labor costs			80	5	1.0	80	5	1.0	80	5	1.0	80	5	1.0	1.0
	Total Ramp Incremental				283	1,102	1.6	1.6									
	TOTAL SAFETY MANAGEMENT SYSTEMS				283	1,102	1.6	1.6									

Work Paper

CFF-6: Safety Management

**2024 GRC - 2021 Adjusted Recorded through TY2024
EMERGENCY SERVICES**

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE			O&M Expenses (In Thousands)	2021 Adjusted Recorded			2022 Forecast			2023 Forecast			TY 2024 Forecast		
	2021	2022	2023		TY 2024	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr
2SM001	14.9	20.7	23.7	23.7	1,620	386	2,006	2,195	565	2,760	2,547	480	3,027	2,547	480	3,027
KEY DRIVERS DESCRIPTION																
Key Drivers Impact (\$000)																
2022 Forecast																
2023 Forecast																
TY 2024 Forecast																
■	RAMP Incremental															
CFF-3-2	1	FTE support for ICS Response Structure Training						-	-	-	111	5	1.0	111	5	1.0
CFF-3-3	2	FTE support for First Responders Gas Related Safety Training						-	-	-	111	5	1.0	111	5	1.0
CFF-3-3	3	First Responders Gas Related Safety Training Video Development						-	150	-	-	-	-	-	-	-
CFF-3-7	4	Emergency Response Command Center Enhancement Project						-	-	-	-	50	-	-	50	-
CFF-3-8	5	FTE support for 24/7 Watch Office						483	25	5.0	483	25	5.0	483	25	5.0
	Total Ramp Incremental							483	175	5.0	705	85	7.0	705	85	7.0
■	Other															
	1	FTE support for the Regulatory Planning Process						92	4	0.8	222	9	1.8	222	9	1.8
	Total Other							92	4	0.8	222	9	1.8	222	9	1.8
	TOTAL EMERGENCY SERVICES							575	179	5.8	927	94	8.8	927	94	8.8

Work Paper

CFF-3: Emergency Preparedness and Response and Pandemic Workpapers

**2024 GRC - 2021 Adjusted Recorded through TY2024
CONTINUOUS IMPROVEMENT**

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE		O&M Expenses (In Thousands)		2021 Adjusted Recorded			2022 Forecast			2023 Forecast			TY 2024 Forecast		
	2021	2022	2023	TY 2024	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total
2SM002	8.5	8.5	12.9	12.9	1,022	39	1,061	1,022	39	1,061	1,538	205	1,743	1,538	105	1,643

KEY DRIVERS DESCRIPTION																	
Key Drivers Impact (\$000)																	
2022 Forecast																	
2023 Forecast																	
TY 2024 Forecast																	
■	RAMP Incremental																
CFF-6-1	1	FTE Support for Advisory Safety Council (ASC)	Labor	Non-Labor	FTE	Labor	Non-Labor	FTE	Labor	Non-Labor	FTE	Labor	Non-Labor	FTE	Labor	Non-Labor	FTE
CFF-6-3	2	FTE Support for Managing & Tracking Continuous Improvement Opportunities	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3
CFF-6-3	3	FTE Support for Operationalize Continuous Improvement Plan	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3
CFF-6-3	4	FTE support for Field & Office Assessments Data Collection Tool	-	-	-	126	5	1.0	126	5	1.0	126	5	1.0	126	5	1.0
CFF-6-3	5	Field & Office Assessment Electronic Data Collection Tool	-	-	-	-	140	-	-	-	-	-	40	-	-	-	-
CFF-6-3	6	FTE support for PMO Structure Development	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3
CFF-6-6	7	FTE support for Quality Management Major Projects Assessment	-	-	-	126	5	1.0	126	5	1.0	126	5	1.0	126	5	1.0
CFF-6-6	8	FTE for Quality Assessments - Underground Service Alert & Temporary Marking	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3
CFF-6-6	9	FTE for Quality Assessments Inspection of Pipelines on Bridges and Spans	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3
CFF-6-6	10	FTE for Quality Assessments Leak Surveys	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3
CFF-6-6	11	FTE for Quality Assessments Pipeline Patrol & Unstable Earth Inspection	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3
Total Ramp Incremental			-	-	-	516	166	4.4									
TOTAL CONTINUOUS IMPROVEMENT			-	-	-	516	166	4.4									

Work Paper

CFF-6: Safety Management System

2024 GRC - 2021 Adjusted Recorded through TY2024

SAFETY MANAGEMENT

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE			O&M Expenses (In Thousands)	2021 Adjusted Recorded			2022 Forecast			2023 Forecast			TY 2024 Forecast		
	2021	2022	2023		TY 2024	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr
2SM003	18.1	19.0	27.3	30.0	1,998	1,821	3,819	2,097	1,926	4,023	2,922	2,006	4,928	3,203	3,322	6,525

KEY DRIVERS DESCRIPTION																		
Key Drivers Impact (\$000)																		
2022 Forecast																		
2023 Forecast																		
TY 2024 Forecast																		
	Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE
■ RAMP Incremental																		
Risk-5-C1	1	FTE Support to Manage Employee Safety Standards	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3	33
Risk-5-C1	2	FTE to Support IIPP	22	1	0.2	22	1	0.2	22	1	0.2	22	1	0.2	22	1	0.2	22
Risk-5-C1	3	Vendor Support for Serious Injury & Fatality (SIF) Prevention	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-C3	4	Occupational Health Nurse Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-C4	5	FTE for the Safety Essentials for Supervisors Training Program	22	1	0.2	22	1	0.2	22	1	0.2	22	1	0.2	22	1	0.2	22
Risk-5-C4	6	On-line Subscription for Safety Training Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-C5	7	FTE Support for the Defensive Driving Refresher Training Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-C7	8	FTE to Manage the Job Observation Program	22	1	0.2	22	1	0.2	22	1	0.2	22	1	0.2	22	1	0.2	22
Risk-5-C8	9	FTE to Manage Ergonomics Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-M2	10	Industrial Hygiene Program Refresh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-M3	11	FTE Support for Indoor Air Quality & Chemicals of Concern	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-M3	12	Proactive Monitoring for Indoor Air Quality and Chemicals of Concern	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-M4	13	Creation of a Safety Video Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-5-M6	14	FTE Support for Managing the Industrial Hygiene Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-7-C1	15	FTE for Contractor Safety Standard Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-7-C1	16	FTE Support for Contractor Safety Manual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-7-C2	17	FTE support for ISNetworld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk-7-C2	18	FTE Support for Veriforce	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Ramp Incremental	99	105	0.9	924	185	9.2	924	185	9.2	924	185	9.2	1,205	1,501	11.9	1,205	1,501	11.9
TOTAL SAFETY MANAGEMENT	99	105	0.9	924	185	9.2	924	185	9.2	924	185	9.2	1,205	1,501	11.9	1,205	1,501	11.9

Work Paper

Risk-5: Incident Involving an Employee

Risk-7: Incident Involving a Contractor

2024 GRC - 2021 Adjusted Recorded through TY2024

SMS STRATEGY

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE			O&M Expenses (In Thousands)	2021 Adjusted Recorded			2022 Forecast			2023 Forecast			TY 2024 Forecast		
	2021	2022	2023		TY 2024	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr
2SM004	3.9	3.9	5.9	6.9	533	88	621	533	88	621	815	148	963	956	153	1,109

KEY DRIVERS DESCRIPTION																	
Key Drivers Impact (\$000)																	
2022 Forecast						2023 Forecast						TY 2024 Forecast					
Labor		N-Labor		FTE		Labor		N-Labor		FTE		Labor		N-Labor		FTE	
<ul style="list-style-type: none"> ■ RAMP Incremental 																	
CFF-6-1	1						282	10		2.0		423	15		3.0		
Total Ramp Incremental							282	10		2.0		423	15		3.0		
<ul style="list-style-type: none"> ■ Other 																	
	1						-	50		-		-	50		-		
Total Other							-	-		-		-	50		-		
TOTAL SMS STRATEGY							282	60		2.0		423	65		3.0		

Work Paper

CFF-6: Safety Management System

APPENDIX B (PAO-SCG-018-RA6)

2024 GRC - 2021 Adjusted Recorded through TY2024
TECHNOLOGY & ANALYTICS

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE			O&M Expenses (In Thousands)		2021 Adjusted Recorded			2022 Forecast			2023 Forecast			TY 2024 Forecast		
	2021	2022	2023	TY 2024		Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total
2SM005	5.4	6.4	12.3	12.3		524	815	1,339	642	973	1,615	1,292	1,164	2,456	1,292	889	2,181

KEY DRIVERS DESCRIPTION																										
Key Drivers Impact (\$000)																										
2022 Forecast									2023 Forecast									TY 2024 Forecast								
Labor			N-Labor			FTE			Labor			N-Labor			FTE			Labor			N-Labor			FTE		
■ RAMP Incremental																										
CFF-6-3	1	FTE Support for Development Enhancements & Maintenance of the Quality Mgmt Dashboards	-	-	-	111	5	1.0	111	5	1.0	111	5	1.0	111	5	1.0									
CFF-6-3	2	License fee to implement a formalized Root Cause Analysis Training Program	-	-	-	-	123	-	-	123	-	-	18	-	-	18	-									
CFF-6-4	3	FTE Support for the Noggin System	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3									
CFF-6-4	4	FTE Support for Enhancements to Employee Safety Data Reporting	-	-	-	56	3	0.5	56	3	0.5	56	3	0.5	56	3	0.5									
CFF-6-4	5	FTE for the Environmental Health and Safety Management (EHSM) Program	-	-	-	56	3	0.5	56	3	0.5	56	3	0.5	56	3	0.5									
CFF-6-4	6	FTE to Support Employee Safety Data Governance	-	-	-	89	4	0.8	89	4	0.8	89	4	0.8	89	4	0.8									
CFF-6-4	7	FTE to Support Enhancements to the Employee Safety Data Analytics	-	-	-	112	5	1.0	112	5	1.0	112	5	1.0	112	5	1.0									
CFF-6-4	8	FTE to Support KPI Analysis Governance	-	-	-	56	3	0.5	56	3	0.5	56	3	0.5	56	3	0.5									
CFF-6-4	9	FTE to Support the Safety Performance Metrics Reporting System (SPMR)	-	-	-	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3									
CFF-6-4	10	Consultant support for development of a centralized database for Incident Evaluation	-	-	-	-	125	-	-	125	-	-	-	-	-	-	-									
CFF-6-4	11	FTE Support for On-Call Application	29	2	0.3	29	2	0.3	29	2	0.3	29	2	0.3	29	2	0.3									
CFF-6-4	12	On-Call Maintenance Fee	-	16	-	-	16	-	-	16	-	-	16	-	-	16	-									
CFF-6-4	13	FTE for Contractor Safety Data Reporting and Analytics Enhancements	-	-	-	56	3	0.5	56	3	0.5	56	3	0.5	56	3	0.5									
CFF-6-4	14	FTE for Predictive Safety Analytics System Application	-	-	-	48	3	0.5	48	3	0.5	48	3	0.5	48	3	0.5									
CFF-6-4	15	Consultant support for new/existing dashboard enhancements	-	-	-	-	45	-	-	45	-	-	-	-	-	-	-									
CFF-6-4	16	FTE Support for Root Cause Training Program	-	-	-	56	3	0.5	56	3	0.5	56	3	0.5	56	3	0.5									
Total Ramp Incremental			85	156	0.8	735	347	6.7	735	347	6.7	735	347	6.7	735	347	6.7									
■ Other																										
1	FTE for SMS SharePoint Redesign	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3	33									
Total Other			33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3	33	2	0.3									
TOTAL TECHNOLOGY & ANALYTICS			118	158	1.1	768	349	7.0	768	349	7.0	768	349	7.0	768	349	7.0									

Work Paper

CFF-6: Safety Management System

2024 GRC - 2021 Adjusted Recorded through TY2024

RISK MANAGEMENT

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE			O&M Expenses (In Thousands)	2021 Adjusted Recorded			2022 Forecast			2023 Forecast			TY 2024 Forecast		
	2021	2022	2023		TY 2024	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr
2SM006	12.3	15.0	16.0	19.0	1,694	2,157	3,851	2,009	2,172	4,181	2,143	2,176	4,319	2,496	2,191	4,687

KEY DRIVERS DESCRIPTION												
Key Drivers Impact (\$000)												
2022 Forecast												
2023 Forecast												
TY 2024 Forecast												
Other	Labor	N-Labor	FTE									
1 FTE to Support Risk Management Accountability Activities	78	4	0.7	111	5	1.0	111	5	1.0	111	5	1.0
2 FTE to Support Risk Management Credit Activities	-	-	-	-	-	-	-	-	-	256	10	2.0
3 FTE to Support Strategic & Operational Risk Management Activities	43	2	0.3	144	5	1.0	144	5	1.0	144	5	1.0
4 FTE to Support Risk Management Quantitative Activities	-	-	-	-	-	-	-	-	-	97	5	1.0
5 FTE to Support Affiliate Compliance Activities	170	8	1.5	170	8	1.5	170	8	1.5	170	8	1.5
6 FTE to Support Organization Change Management Activities	24	1	0.2	24	1	0.2	24	1	0.2	24	1	0.2
Total Other	315	15	2.7	449	19	3.7	449	19	3.7	802	34	6.7
TOTAL RISK MANAGEMENT	315	15	2.7	449	19	3.7	449	19	3.7	802	34	6.7

**2024 GRC - 2021 Adjusted Recorded through TY2024
COMPLIANCE ASSURANCE**

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE			O&M Expenses (In Thousands)	2021 Adjusted Recorded			2022 Forecast			2023 Forecast			TY 2024 Forecast		
	2021	2022	2023		TY 2024	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr
2200-2409	3.6	3.6	4.6	4.6	393	6	399	393	6	399	519	11	530	519	11	530

KEY DRIVERS DESCRIPTION																
Key Drivers Impact (\$000)																
2022 Forecast																
2023 Forecast																
TY 2024 Forecast																
■	RAMP Incremental															
CFF-6-7	1	FTE to Support Enhancements to the Compliance Assurance Program														
Total Ramp Incremental		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPLIANCE ASSURANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE
		126	5	1.0	126	5	1.0	126	5	1.0	126	5	1.0	126	5	1.0
		126	5	1.0	126	5	1.0	126	5	1.0	126	5	1.0	126	5	1.0

Work Paper

CFF-6. Safety Management System

**2024 GRC - 2021 Adjusted Recorded through TY2024
PIPELINE SAFETY OVERSIGHT**

Wkp_Grp	2021 Adj. Recorded - TY 2024 FTE		O&M Expenses (In Thousands)		2021 Adjusted Recorded		2022 Forecast			2023 Forecast			TY 2024 Forecast			
	2021	2022	2023	TY 2024	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total	Labor	Non-Lbr	Total
2200-2551	5.3	5.3	7.3	7.3	608	19	627	608	19	627	816	85	901	816	29	845

KEY DRIVERS DESCRIPTION												
Key Drivers Impact (\$000)												
2022 Forecast												
2023 Forecast												
TY 2024 Forecast												
	Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE	Labor	N-Labor	FTE
■ RAMP Incremental												
CFF-6-2	1		1.0	97	5	1.0	97	5	1.0	97	5	1.0
CFF-6-3	2		-	-	56	-	-	56	-	-	-	-
CFF-6-5	3		-	111	5	1.0	111	5	1.0	111	5	1.0
TOTAL PIPELINE SAFETY OVERSIGHT				208	66	2.0	208	66	2.0	208	10	2.0

Work Paper

CFF-6: Safety Management System

APPENDIX B (PAO-SCG-028-RA6)

Data Request Number: PAO-SCG-028-RA6
Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC
Proceeding Number: A2205015_016 2024 GRC
Publish To: Public Advocates Office
Date Received: 8/25/2022
Date Responded: 9/9/2020

6. Referring to Ex. SCG-27-WP, page 72, SCG included non-labor request of \$350k for two Occupational Health Nurse services for TY 2024 and stated “The drivers for adding additional Occupational Health Nurse (OHN) services include the scarcity of industrial clinics in remote areas such as the Bakersfield area and an increase request for OHN services in higher employee populated Company sites such as Monterey Park and Pico Rivera. The Company would like to expand the program to provide OHN support services at Bakersfield Base as well as the SCG.C.G. Monterey Park and Pico Rivera training sites.”

Please respond to the following questions:

- a. Provide documentation that explains whether the total forecast for this OHN services over the four-year rate case cycle is \$350k or is \$1.4 million. Also provide the documentation that explains the total forecast over the four-year rate case cycle for these OHN services.

SoCalGas Response 6a:

SoCalGas objects to this request “documentation.” SoCalGas’s primary documentation is Ex. SCG-27 and associated workpapers.

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is requesting \$350k for the 2024 test-year in Ex. SCG-27 and a post-test year mechanism for years 2025-2027 in Ex. SCG-40 to escalate those costs. Please review SCG-27-R (Revised Direct Testimony of Neena N Master) page 44 and SCG-27-WP-R (Revised Workpapers of Neena N Master) page 72 which provides the documentation for this request.

- b. Explain why SCG included this \$350k for Occupational Health Nurse services as non-labor expense for TY 2024.

SoCalGas Response 6b:

The Occupational Health Nurses will not be SoCalGas employees. Therefore, the services performed by these nurses are contracted services. SoCalGas accounts for this type of service as a non-labor expense.

APPENDIX B (PAO-SCG-028-RA6)

Data Request Number: PAO-SCG-028-RA6
Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC
Proceeding Number: A2205015_016 2024 GRC
Publish To: Public Advocates Office
Date Received: 8/25/2022
Date Responded: 9/9/2020

c. Provide documentation that demonstrates the calculated ratepayer benefit for funding these OHN services.

SoCalGas Response 6c:

SoCalGas objects to this request “documentation.” SoCalGas’s primary documentation is Ex. SCG-27 and associated workpapers.

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is not aware of any additional associated documentation. The forecast for this request was developed using input from SoCalGas SMEs and from internal systems i.e., SAP, GRID, etc. which does not result in a saved document.

Through the on-site OHN program, employees can receive immediate medical care for non-emergency injuries for a fraction of the price of an emergency room visit or hospital costs. This can also reduce injury care costs by implementing preventative measures to reduce injuries from happening in the first place. These nurses will be familiar with SoCalGas’s workplace and can help identify potential health and safety risks.

According to the American Medical Association⁴ when an employee leaves work for a doctor’s appointment it can take about four hours of productivity out of an employee’s workday. By having on-site nurses, SoCalGas will be able to reduce lost productivity time resulting from an employee leaving, traveling, and receiving services off-site. Having an on-site nurse for a is not only convenient but is more productive for both the employee and SoCalGas, resulting in benefits for ratepayers.

d. Provide documentation that SCG’s management relied upon to determine that adding these OHN services were necessary and required to operate and maintain its business.

SoCalGas Response 6d:

SoCalGas objects to this request on the grounds that it is vague and ambiguous, specifically with regard to the request for “documentation that SCG’s management relied upon.”

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is not aware of any associated documentation. The forecast for this request was developed using input from SoCalGas SMEs and from internal systems i.e., SAP, GRID, etc. which does not result in a saved document.

⁴ <https://onsitehealthnurse.com/the-benefits-of-onsite-nurses/>

APPENDIX B (PAO-SCG-028-RA6)

Data Request Number: PAO-SCG-028-RA6
Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC
Proceeding Number: A2205015_016 2024 GRC
Publish To: Public Advocates Office
Date Received: 8/25/2022
Date Responded:9/9/2020

SoCalGas Response 6d:-Continued

Please see SoCalGas's response to Question 6c above. For additional documentation, please review SCG-27-R (Revised Direct Testimony of Neena N Master) page 44 and SCG-27-WP-R (Revised Workpapers of Neena N Master) page 72.

e. Provide documentation that explains if the services that will be provided by the OHN to the employees are the same or similar services that are also included and/or available to employees in SCG's employee medical/health benefits program.

SoCalGas Response 6e:

SoCalGas objects to this request on the grounds that it is vague and ambiguous, specifically with regard to the request for "documentation."

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is not aware of any associated documentation. Please see SoCalGas's response to Question 6c above.

f. Provide the timeline when these company sites were built- "Bakersfield Base as well as the SCG.C.G. Monterey Park and Pico Rivera training sites." If SCG added any capital costs or O&M expenses related to the renovation of these sites in other witness's testimony, provide the witness's name, exhibit number, and the costs included in the testimony.

SoCalGas Response 6f:

SoCalGas objects to this request to the extent it seeks information that is outside the scope of this proceeding.

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

Please refer to the Facilities testimony of Brenton Guy, Exhibit SCG-19-R (Bakersfield Base page 16, Monterey Park page 21, Pico Rivera page 23).

APPENDIX B (PAO-SCG-028-RA6)

Data Request Number: PAO-SCG-028-RA6
Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC
Proceeding Number: A2205015_016 2024 GRC
Publish To: Public Advocates Office
Date Received: 8/25/2022
Date Responded:9/9/2020

g. Explain whether these OHN services were never included during 2017-2021 in or near these sites. If this is new, clearly state so, and explain why adding these OHN services were never required from 2017-2021 for employee safety. If SCG did add OHN services in or near these sites during 2017-2021, state so and provide the adjusted recorded expenses (2017-2021) associated with adding OHN services.

SoCalGas Response 6g:

SoCalGas also objects to this request on the grounds that it misstates facts and/or assumes facts that do not exist.

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

OHN services are one activity that SoCalGas is looking to enhance. While OHN services were not included during 2017-2021 at these sites, OHN services have been provided at other SoCalGas facilities, specifically the Compton Headquarters facility, San Dimas Call Center, Anaheim Headquarters facility, Chatsworth Headquarters facility, and Redlands Headquarters facility. SoCalGas places emphasis on continuous improvement in the workplace by providing on-going improvements to services or processes through constant review, measurement, and action. SoCalGas recognizes the importance of strengthening the quality of product/services, improving customer satisfaction, improving safety, as well as improving efficiency and productivity. SoCalGas recognizes the opportunity to reduce healthcare costs related to on-site job injuries and to better serve its employees with the inclusion of Occupational Health Nurses at additional worksites.

The proximity of the current OHN support locations and the proposed facility locations of the incremental OHN support is not a realistic distance to travel for this type of support. As an example, Bakersfield base is approximately 100 miles away from the closest current OHN support location (Chatsworth Headquarters). If non-emergency medical support is required, it would not be realistic to expect that employee to travel that distance to receive the needed care. Providing OHN support at these locations will reduce lost productivity time resulting from an employee leaving the workplace and traveling such a great distance.

APPENDIX B (PAO-SCG-028-RA6)

Data Request Number: PAO-SCG-028-RA6
Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC
Proceeding Number: A2205015_016 2024 GRC
Publish To: Public Advocates Office
Date Received: 8/25/2022
Date Responded: 9/9/2020

8. Referring to Ex. SCG-27-WP, page 99, SCG included labor and non-labor request of \$558k (\$96k for 2022, \$231k for 2023, \$231k for TY 2024) for 2 FTEs. SCG stated that “2 FTE to support the Regulatory Planning Process - Full time resources will be dedicated to Regulatory Planning. Sr. Business Analysts will be acting in the role of Financial Planner for the Safety Management Systems team. The Sr. Business Analysts will be leading data gathering efforts and consulting with impacted stakeholders.” SCG further noted that “Labor & non-labor adjusted to reflect FTE starting employment during the 2021 Base Year.”

Please respond to the following questions:

- a. Provide documentation that explains whether the total forecast for these 2 FTEs over the four-year rate case cycle is \$231k or is \$924k. Also provide the documentation that explains the total forecast over the four-year rate case cycle for these FTEs.

SoCalGas Response 8a:

SoCalGas objects to the request for “documentation.” SoCalGas’s primary documentation is Ex. SCG-27 and associated workpapers.

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is requesting \$231k for the 2024 test-year in Ex. SCG-27 and a post-test year mechanism for years 2025-2027 in Ex. SCG-40 to escalate those costs. Please review SCG-27-R (Revised Direct Testimony of Neena N Master) page 62 and SCG-27-WP-R (Revised Workpapers of Neena N Master) page 97 which provides the documentation for this request.

- b. Provide documentation that demonstrates the calculated ratepayer benefit for funding these FTEs to support the Regulatory Planning Process.

SoCalGas Response 8b:

SoCalGas objects to the request for “documentation.” SoCalGas’s primary documentation is Ex. SCG-27 and associated workpapers.

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is not aware of any additional associated documentation. The forecast for this request was developed using input from SoCalGas SMEs and from internal systems i.e., SAP, GRID, etc. which does not result in a saved document.

APPENDIX B (PAO-SCG-028-RA6)

Data Request Number: PAO-SCG-028-RA6
Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC
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SoCalGas Response 8b:-Continued

With the increase in safety-related and safety-focused regulatory activity, reporting, and monitoring, the SMS organization recognizes the value in having sufficient and dedicated resources to support regulatory proceedings and related activities. This includes supporting timely and active participation in workshops, assessments, and working groups; responding to information and data requests; preparing and submitting reports, filings, metrics, and other proceeding documents; and developing consistent methods and approaches to respond to and when compiling regulatory filings.

Over the last several years, regulatory-related demands have increased in response to several cyclical proceedings (e.g., Risk Assessment Mitigation Phase (RAMP), General Rate Case (GRC), Safety Performance Metric Report (SPMR), and Risk Spending Accountability Report (RSAR)). These demands are expected to increase due to on-going safety culture activities (Safety Culture Investigation) and future safety culture assessment and improvement activities developed as part of the Safety Culture Rulemaking⁵.

c. Provide documentation that SCG's management relied upon to determine that hiring these 2 FTEs were necessary and required to operate and maintain its business.

SoCalGas Response 8c:

SoCalGas objects to this request on the grounds that it is vague and ambiguous, specifically with regard to the request for "documentation that SCG's management relied upon."

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is not aware of any associated documentation. The forecast for this request was developed using input from SoCalGas SMEs and from internal systems i.e., SAP, GRID, etc. which does not result in a saved document.

Please see response to Question 8b. Investor-Owned Utilities in California are required to meet various reporting requirements that demonstrate activities, cost, and results over a certain time period. These various regulatory filings are efforts taken on by knowledgeable and dedicated personnel. Due to the increase in time that it takes in order to produce these regulatory filings, SoCalGas has determined that it is appropriate and necessary to enhance its resource pool to work on these specific efforts.

⁵ Order Instituting Rulemaking, "Safety Culture Assessments for Electric and Natural Gas Utilities" October 2021, available at:
<https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M414/K981/414981208.PDF>

APPENDIX B (PAO-SCG-028-RA6)

Data Request Number: PAO-SCG-028-RA6
Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC
Proceeding Number: A2205015_016 2024 GRC
Publish To: Public Advocates Office
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Date Responded: 9/9/2020

d. Explain if the 2 FTEs already started their “employment during the 2021 Base Year.” If yes, provide supporting documentation that includes the job title, job description, hiring salary, and annual salary.

d. Explain if the 2 FTEs already started their “employment during the 2021 Base Year.” If yes, provide supporting documentation that includes the job title, job description, hiring salary, and annual salary.

SoCalGas Response 8d:

SoCalGas objects to this request on the grounds that it is vague and ambiguous, specifically with regard to the request for “documentation.” SoCalGas also objects to this request under Rule 10.1 of the Commission’s Rules of Practice and Procedure to the extent it seeks the production of information that is neither relevant to the subject matter involved in the pending proceeding nor is likely reasonably calculated to lead to the discovery of admissible evidence. SoCalGas further objects to this request for employee salaries on the basis of privacy. Employee salaries are considered personal information and if misused, could cause discrimination and loss of opportunities. In addition, because the salary information is specific to individual positions, the information can be tied to specific individuals when combined with other public information on employee names and titles.

Subject to and without waiving the foregoing objections, SoCalGas responds as follows:

One of the forecasted FTEs was hired in the 4th Quarter of 2021. The second FTE is forecasted to be hired in 2023. For job titles and job descriptions, please see previously submitted data request response “SCG-002-RA6-SCG-27_Q02d”.

APPENDIX B (PAO-SCG-028-RA6)

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9. Referring to Ex. SCG-27-WP, page 116, SCG included Summary of Results tables for Technology and Analytics. SCG's TY 2024 forecast shows \$2.181 million for Technology and Analytics, which is \$842k increase relative to 2021 adjusted recorded.

Please respond to the following question:

- a. Provide documentation that explains in detail these adjusted forecast- 12.3 FTEs for 2024, which is 7.0 FTEs increase relative to 2021 adjusted recorded. SCG's explanation should include management's decision determining the need for these new positions. SCG's explanation should also state how it determined that an increase of 7.0 FTE (relative to 2021) for a total of 12.3 FTEs for TY 2024 was required.

SoCalGas Response 9a:

SoCalGas objects to the request for "documentation." SoCalGas's primary documentation is Ex. SCG-27 and associated workpapers.

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

Please see SoCalGas's response to PAO-SCG-018-RA6_SCG-27_2843 Question 6 and "PAO-SCG-018-RA6_SCG-27-Q6a_6b_2843". SoCalGas's response outlined the type of requested activity with the associated costs and FTE requirements. Please also see SCG-27-R (Revised Direct Testimony of Neena N Master) page 62 and SCG-27-WP-R (Revised Workpapers of Neena N Master) page 116 which provides documentation for this request.

- b. If all proposed TY 2024 activities and initiatives for these cost categories are new, never performed or implemented for technology and analytics, clearly state so, and explain why the proposed activities were never required or necessary during 2019- 2021 for technology advancement.

SoCalGas Response 9b:

The proposed TY 2024 activities and initiatives for the Technology and Analytics group are enhancements or new activities to support Safety Management Systems (SMS). In alignment with the directive provided to pipeline operators by the American Petroleum

APPENDIX B (PAO-SCG-028-RA6)

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Date Responded:9/9/2020

SoCalGas Response 9b:-Continued

Institute (API) Recommended Practice (RP) 1173,⁶ the enhancements support new analytics and new technology that will allow SoCalGas to better evaluate its safety programs proactively.

c. If all proposed TY 2024 activities are ongoing programs or activities, provide documentation that SCG's management prepared and relied upon that clearly explains and demonstrates specifically why SCG did not already utilize, perform, incorporate, or complete the proposed TY 2024 activities for its Technology and analytics which will cause its expenses to increase by \$842k or 63% relative to 2021 Adjusted Recorded if those proposed activities were important for technology advancement.

SoCalGas Response 9c:

SoCalGas objects to this request on the grounds that it is vague and ambiguous, specifically with regard to the request for "documentation that SCG's management prepared and relied upon."

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is not aware of any additional associated documentation.

SoCalGas places emphasis on continuous improvement in the workplace by providing on-going improvements to services or processes through constant review, measurement, and action. As business needs evolve and strategies to improve our safety habits are enhanced, additional improvements are needed in SoCalGas's technology to complement those new/enhanced safety practices. Please see SoCalGas's response to Question 9a above. Please also review SCG-27-R (Revised Direct Testimony of Neena N Master) page 62 and SCG-27-WP-R (Revised Workpapers of Neena N Master) page 116 which provides the documentation for this request.

d. If all proposed TY 2024 activities are ongoing programs or activities, provide documentation SCG's management relied upon that clearly explains what activities will increase the expenses by \$842k for TY 2024.

⁶ API RP 1173, "Pipeline Safety Management Systems," July 2015, available at: <https://pipelinesms.org/rp-1173/>.

APPENDIX B (PAO-SCG-028-RA6)

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Publish To: Public Advocates Office
Date Received: 8/25/2022
Date Responded:9/9/2020

SoCalGas Response 9d:

SoCalGas objects to this request on the grounds that it is vague and ambiguous, specifically with regard to the request for “documentation SCG’s management relied upon.”

Subject to and without waiving the foregoing objection, SoCalGas responds as follows:

SoCalGas is not aware of any additional associated documentation. The forecast for this request was developed using input from SoCalGas (SMEs and from internal systems i.e., SAP, GRID, etc. which does not result in a saved document.

The proposed TY 2024 activities and initiatives for the Technology and Analytics group are enhancements or new activities to support Safety Management Systems (SMS).

Please review SCG-27-R (Revised Direct Testimony of Neena N Master) page 62 and SCG-27-WP-R (Revised Workpapers of Neena N Master) page 116 which provides the documentation for this request.

Data Request Number: PAO-SCG-088-RA6

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 1/9/2023

Date Responded:01/24/2023

Question 1-Continued

g. SCG's recorded expenses were relatively flat between 2018 and 2019. SCG's recorded expenses increased by \$551k between 2019 and 2020, from \$142k to \$693k. SCG's recorded expenses were relatively flat between 2020 and 2021. Provide documentation that explains the increase and identifies the line-item detail associated with the increase in expense related to the \$551k.

SoCalGas Response 1g:

For line-item details, please see PAO_SCG-088-RA6_Q1.

The following is a brief description of the changes in expenditure from one year to the next. Please note that certain events may impact these changes due to the following:

1. One-time payments based on business needs
2. Renewal payments that do not occur annually (i.e., Software leases)
3. Changes in spending based on environmental/social-economic events (i.e., COVID-19 Pandemic)
4. Delays in hiring/back-filling open positions

The 2020 expenses increased \$551.2k or +388.5% over 2019. Labor related expenses were up \$521.7k due to an increase in staffing. FTE staffing increased from 0.2 FTE in 2019 to 4.3 FTE in 2020. Non-labor related expenses were up \$34.4k.

The major driver for labor expenses was Salaries-Management (up \$536.3k). The major drivers for non-labor were Printing/Graphics (up \$10.4k), IT Consulting (up \$15.6k), Consulting (up \$81.4k), and offset by decreases in Contract Labor (down 26.4k) and Consulting-Other (down \$38.0k).

Data Request Number: PAO-SCG-088-RA6

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 1/9/2023

Date Responded:01/24/2023

Question 1-Continued

h. Provide documentation that demonstrates the line-item detail that calculates and totals \$2.69 million (\$621k for 2022, \$963k for 2023, and \$1.11 million for TY 2024) for expenses associated with Strategy category in Safety and Risk Management Systems department.

SoCalGas Response 1h:

Please refer to PAO-SCG-088-RA6_Line-item Detail, which is an extraction of a previously provided file (PAO_SCG-018-RA6_SCG-27-Q6a_6b), under tab “Q1.SMS_Strategy” for a detailed line-item breakdown of the incremental costs (labor and non-labor), additionally, this file contains incremental FTE for each activity. Please refer to the 2024 GRC testimony (Exhibit SCG-27-2R, Pages 25-30) and workpaper (Exhibit SCG-27-WP-R, Pages 13-22) for the rationale for the additional FTE resources.

Data Request Number: PAO-SCG-088-RA6

Proceeding Name: A2205015_016 - SoCalGas and SDGE 2024 GRC

Publish To: Public Advocates Office

Date Received: 1/9/2023

Date Responded:01/24/2023

Question 1-Continued

i. Explain how SCG calculated the \$1.11 million expense for TY 2024 for the Strategy category. Provide supporting documentation that can verify these expense forecasts.

SoCalGas Response 1i:

Please refer to PAO-SCG-088-RA6_Line-item Detail, which is an extraction of a previously provided file (PAO_SCG-018-RA6_SCG-27-Q6a_6b), under tab “Q1.SMS_Strategy” for a detailed line-item breakdown of the incremental costs (labor and non-labor), additionally, this file contains incremental FTE for each activity. Please refer to the 2024 GRC testimony (Exhibit SCG-27-2R, Pages 25-30) and workpaper (Exhibit SCG-27-WP-R, Pages 13-22) for the rationale for the additional FTE resources.

APPENDIX B (PAO-SCG-088-RA6)

PAO-SCG-088-RA6
 Question 1g
 GRC Witness Name
 Neena N. Master

STRATEGY GRC EXPENSES

Fiscal year	2017	2018	2019	2020	2021
SEMP/1000000	\$ 450.54	\$ 189.91	-\$ 30.68	-\$ 3,168.31	\$ 0.00
SEMP/2000000	\$ 38.91	\$ 1,072.54	\$ 992.13	-\$ 736.28	-\$ 1,970.00
SAL-MGMT S/T	\$ 56,900.48	\$ 56,448.22	\$ 32,268.14	\$ 568,539.35	\$ 530,661.72
SAL-SIGNING BONUS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,353.00
EMP TRVL-AIR	\$ 0.00	\$ 4,969.25	\$ 1,942.34	\$ 1,316.93	\$ 0.00
EMP TRVL-RAIL	\$ 0.00	\$ 57.33	\$ 6.87	\$ 0.00	\$ 0.00
MEALS & TIP & ENT 100	\$ 658.27	\$ 751.11	\$ 151.07	\$ 355.41	\$ 3,471.71
EMP TRVL-MILEAGE	\$ 712.12	\$ 1,674.19	\$ 2,090.65	\$ 1,542.74	\$ 487.76
EMP TRVL-PARKING	\$ 0.00	\$ 71.39	\$ 35.31	\$ 0.00	\$ 30.00
MEALS & TIP & ENT 50	\$ 80.39	\$ 820.60	\$ 2,936.56	\$ 632.00	\$ 0.00
EMP TRVL-CAR RENTAL	\$ 0.00	\$ 169.48	\$ 227.62	\$ 0.00	\$ 1,208.57
EMP TRVL-TAXI/SHUTTL	\$ 0.00	\$ 2,211.69	\$ 3,604.23	\$ 223.44	\$ 0.00
EMP TRVL-HOTEL/LODG	\$ 130.34	\$ 4,378.39	\$ 7,073.91	\$ 472.42	\$ 1,787.42
EMP TRVL-OTHER	\$ 0.00	\$ 197.61	\$ 784.57	\$ 0.00	\$ 0.00
MATL-PRINTED MATERLS	\$ 0.00	\$ 351.54	\$ 0.00	\$ 0.00	\$ 0.00
MATL-SAFETY EVENT	\$ 0.00	\$ 116.47	\$ 805.50	\$ 0.00	\$ 1,257.05
MATL-OFFICE SUPPLIES	\$ 0.00	\$ 319.87	\$ 401.05	\$ 420.56	\$ 0.00
MATL-OFC FURNITURE	\$ 0.00	\$ 0.00	\$ 688.63	\$ 0.00	\$ 0.00
MATL-OFFICE EQUIPMNT	\$ 7.23	\$ 15.10	\$ 254.14	\$ 0.00	\$ 0.00
MATL-COMPUTER EQUIP	\$ 0.00	\$ 0.00	\$ 0.00	\$ 693.13	\$ 0.00
MATL-SOFTWARE	\$ 0.00	\$ 113.59	\$ 120.15	\$ 59.25	\$ 999.00
MATL-GAS&DIESEL FUEL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 118.59
MATL-MISCELLANEOUS	\$ 0.00	\$ 25.96	\$ 676.53	\$ 794.49	\$ 0.00
MATL-BOTTLED WATER	\$ 0.00	\$ 45.97	\$ 0.00	\$ 0.00	\$ 0.00
MATL-COMPRESSR EQUIP	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
MATL-COMPUTR HARDWAR	\$ 365.91	\$ 465.45	\$ 298.06	\$ 2,339.40	\$ 2,383.51
MATL-TOOLS	\$ 0.00	\$ 11.63	\$ 0.00	\$ 0.00	\$ 0.00
MATL-PROMOTNL ITEMS	\$ 0.00	\$ 1,286.52	\$ 847.50	\$ 0.00	\$ 0.00
MATL-SAFETY EQUIPMNT	\$ 0.00	\$ 0.00	\$ 87.51	\$ 0.00	\$ 0.00
MI-NON PIPE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 359.61
SRV-CONSULTING	\$ 0.00	\$ 4,594.92	\$ 0.00	\$ 81,422.30	\$ 30,000.00
SRV-CONTRACT LABOR	\$ 0.00	\$ 3,438.46	\$ 14,799.16	\$ 0.00	\$ 40,000.00
SRV-CATERING	\$ 0.00	\$ 225.90	\$ 1,955.68	\$ 0.00	\$ 0.00
SRV-CATERING 50%	\$ 0.00	\$ 730.87	\$ 848.51	\$ 0.00	\$ 0.00
SRV-IT-CONSULTING	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,639.66	-\$ 10,000.00
SRV-COPY-SERVICE CTR	\$ 0.00	\$ 0.00	\$ 913.46	\$ 0.00	\$ 1,873.46
SRV-MISCELLANEOUS	\$ 0.00	\$ 0.00	\$ 187.09	\$ 0.00	\$ 0.00
SRV-CONSULTING-OTHER	\$ 0.00	\$ 87,704.72	\$ 38,007.41	\$ 0.00	\$ 0.00
SRV-TRNG & SEM IN-H	\$ 0.00	\$ 0.00	\$ 492.12	\$ 672.19	\$ 157.50
SRV-MAINT/REPAIR	\$ 0.00	\$ 558.53	\$ 0.00	\$ 0.00	\$ 0.00
SRV-AUD VIS SRVS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 460.00
SRV-CONTRACT LABOR	\$ 0.00	\$ 0.00	\$ 11,627.91	\$ 0.00	\$ 0.00
SRV-TRNG & SEMIN EXT	\$ 154.90	\$ 7,903.73	\$ 1,653.28	\$ 4,795.48	\$ 6,017.68
DUES-BUSINESS/PROFES	\$ 0.00	\$ 464.03	\$ 526.43	\$ 1,862.78	\$ 584.00
MISC REIMBURSEMENTS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,085.60	\$ 1,375.00
TELE-CELLULAR PHONES	\$ 0.00	\$ 334.41	\$ 1,042.28	\$ 1,119.44	\$ 915.88
MOBILE REIMBUR PROG	\$ 165.97	\$ 1,514.33	\$ 1,691.33	\$ 1,577.48	\$ 2,000.00
Cash Discounts on Pu	\$ 0.00	\$ 0.00	-\$ 318.39	\$ 0.00	\$ 0.00
SRV-ADVRTSNG&MKTG	\$ 0.00	\$ 1,081.67	\$ 0.00	\$ 798.46	\$ 0.00
SRV-ENGINEERING	\$ 0.00	\$ 0.00	\$ 3,938.16	\$ 196.28	\$ 0.00
MEALS&TIP&ENT100% ND	\$ 0.00	\$ 24.76	\$ 0.00	\$ 0.00	\$ 0.00
SRV-MAIL-POSTAGE	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,039.38
SRV-PRINT/GRAPHICS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,447.48	\$ 2,912.31
EMP BEN-GFT CARD/CRT	\$ 0.00	\$ 1,081.67	\$ 0.00	\$ 0.00	\$ 0.00
EMP BEN-CORP EVENTS	\$ 0.00	\$ 0.00	\$ 284.81	\$ 0.00	\$ 0.00
MRKTG PROG/INCENT	\$ 0.00	\$ 0.00	\$ 308.36	\$ 0.00	\$ 0.00
SRV-ONLINE SRV MISC	\$ 0.00	\$ 0.00	\$ 7,663.85	\$ 0.00	\$ 0.00
TOTAL	\$ 59,665.06	\$ 185,421.81	\$ 141,883.24	\$ 693,101.68	\$ 621,483.15

