

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2016 (U 904-G))

Application No. 14-11-____
Exhibit No.: (SCG-06-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF PHILLIP E. BAKER
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



2016 General Rate Case - APP
INDEX OF WORKPAPERS

Exhibit SCG-06-WP - UNDERGROUND STORAGE

DOCUMENT	PAGE
Overall Summary For Exhibit No. SCG-06-WP	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Underground Storage	3
..2US000.000 - UNDERGROUND STORAGE	4
Category: B. New Environmental Regulatory Balancing Account	15
..2US001.000 - UNDERGROUND STORAGE - RNERBA	16
Category: C. Storage Integrity Management Program	22
..2US002.000 - UNDERGROUND STORAGE - RSIMP	23
<i>Appendix A: List of Non-Shared Cost Centers</i>	28

Overall Summary For Exhibit No. SCG-06-WP

Area:	UNDERGROUND STORAGE
Witness:	Phillip E. Baker

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	30,995	32,948	33,717	40,181
Shared Services	0	0	0	0
Total	30,995	32,948	33,717	40,181

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Underground Storage	30,681	32,393	33,247	34,101
B. New Environmental Regulatory Balancing Account	314	555	470	404
C. Storage Integrity Management Program	0	0	0	5,676
Total	30,995	32,948	33,717	40,181

Note: Totals may include rounding differences.

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Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker
Category: A. Underground Storage
Workpaper: 2US000.000

Summary for Category: A. Underground Storage

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	13,803	13,967	14,087	14,207
Non-Labor	16,879	18,426	19,160	19,894
NSE	-2	0	0	0
Total	30,680	32,393	33,247	34,101
FTE	143.8	144.8	145.0	145.2

Workpapers belonging to this Category:

2US000.000 Underground Storage

Labor	13,803	13,967	14,087	14,207
Non-Labor	16,879	18,426	19,160	19,894
NSE	-2	0	0	0
Total	30,680	32,393	33,247	34,101
FTE	143.8	144.8	145.0	145.2

Note: Totals may include rounding differences.

Beginning of Workpaper
2US000.000 - Underground Storage

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Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: A. Underground Storage
 Category-Sub: 1. Underground Storage
 Workpaper: 2US000.000 - Underground Storage

Activity Description:

Storage Operations is responsible for the safe, efficient, and economical operation of the underground natural gas storage facilities for SoCalGas. This work paper covers the supervision, engineering and operational costs associated with the operation of the underground storage fields. Activities associated with these costs include: reservoir engineering studies; well testing and pressure surveys; turning wells on and off; activities associated with maintaining and patrolling storage pipelines, valves, drips, measurement and regulation equipment, wells, wellheads and well cellars; operating and maintaining compressor station equipment; purifying, dehydrating and conditioning natural gas processed through the storage operations; Royalty payments associated with well and field locations; supervisory and engineering expense; compliance to environmental and air quality regulations; ongoing safety and technical training for operations personnel.

Forecast Explanations:

Labor - 5-YR Linear

As the foundation for future labor expense requirements, the 5 year trend was chosen. The nature of work and increasing requirements that are shown in the five year historical cost associated with the activities in Underground Storage has proven to be the best indicator of work.

Non-Labor - 5-YR Linear

As the foundation for future non-labor expense requirements, the 5 year trend was chosen. The nature of work and increasing requirements that are shown in the five year historical cost associated with the activities in Underground Storage has proven to be the best indicator of work.

NSE - Zero-Based

There are no non-standard escalation expenses in this cost center.

Summary of Results:

		In 2013\$ (000) Incurred Costs							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2009	2010	2011	2012	2013	2014	2015	2016
Labor		13,532	13,381	13,282	14,037	13,803	13,967	14,087	14,207
Non-Labor		14,080	15,967	16,483	17,710	16,879	18,426	19,160	19,894
NSE		0	0	0	0	-2	0	0	0
Total		27,612	29,348	29,766	31,747	30,681	32,393	33,247	34,101
FTE		146.1	141.2	142.3	147.7	143.8	144.8	145.0	145.2

Note: Totals may include rounding differences.

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Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: A. Underground Storage
 Category-Sub: 1. Underground Storage
 Workpaper: 2US000.000 - Underground Storage

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	5-YR Linear	13,967	14,087	14,207	0	0	0	13,967	14,087	14,207
Non-Labor	5-YR Linear	18,426	19,160	19,894	0	0	0	18,426	19,160	19,894
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		32,393	33,247	34,101	0	0	0	32,393	33,247	34,101
FTE	5-YR Linear	144.8	145.0	145.2	0.0	0.0	0.0	144.8	145.0	145.2

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker
Category: A. Underground Storage
Category-Sub: 1. Underground Storage
Workpaper: 2US000.000 - Underground Storage

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	10,505	10,700	10,974	11,912	11,888
Non-Labor	13,143	15,526	16,569	18,003	17,530
NSE	0	0	0	0	0
Total	23,648	26,226	27,543	29,915	29,416
FTE	123.6	120.3	122.1	127.3	123.5
Adjustments (Nominal \$) **					
Labor	-107	-99	-97	-96	-52
Non-Labor	-434	-752	-717	-600	-651
NSE	0	0	0	0	0
Total	-541	-851	-814	-696	-703
FTE	-0.7	-0.7	-0.6	-0.6	-0.5
Recorded-Adjusted (Nominal \$)					
Labor	10,399	10,601	10,877	11,816	11,836
Non-Labor	12,709	14,774	15,852	17,403	16,879
NSE	0	0	0	0	-2
Total	23,107	25,375	26,729	29,219	28,714
FTE	122.9	119.6	121.5	126.7	123.0
Vacation & Sick (Nominal \$)					
Labor	1,879	1,853	1,807	1,892	1,967
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,879	1,853	1,807	1,892	1,967
FTE	23.2	21.6	20.8	21.0	20.8
Escalation to 2013\$					
Labor	1,254	927	599	330	0
Non-Labor	1,371	1,193	631	306	0
NSE	0	0	0	0	0
Total	2,626	2,120	1,230	636	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	13,532	13,381	13,282	14,037	13,803
Non-Labor	14,080	15,967	16,483	17,710	16,879
NSE	0	0	0	0	-2
Total	27,612	29,348	29,766	31,747	30,681
FTE	146.1	141.2	142.3	147.7	143.8

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
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Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: A. Underground Storage
 Category-Sub: 1. Underground Storage
 Workpaper: 2US000.000 - Underground Storage

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-107	-99	-97	-96	-52
Non-Labor	-434	-752	-717	-600	-651
NSE	0	0	0	0	0
Total	-541	-851	-814	-696	-703
FTE	-0.7	-0.7	-0.6	-0.6	-0.5

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	-4	-30	0	0.0	1-Sided Adj	N/A	MGONZALX2013 1120144150050
This adjustment was due to charges made under refundable program code REF FHPMA.							
2009	0	-1	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 152759430
To remove costs charged to refundable program code FP (FHPMA)							
2009	0	-16	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 152909713
To remove costs charged to refundable program code FP (FHPMA)							
2009	0	-24	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 152955707
To remove costs charged to refundable program code FP (FHPMA)							
2009	0	-387	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 153051133
To remove costs charged to refundable program code FP (FHPMA)							
2009	0	-8	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 153142207
To remove costs charged to refundable program code FP (FHPMA)							
2009	-103	35	0	-0.7	1-Sided Adj	N/A	TP1LFH20131122 160719063
Remove Salvage Costs MTB IO 300177908							
2009	0.254	0	0	0.0	1-Sided Adj	N/A	TP1LFH20131122 160841927
Remove MTB Active System Review Costs IO 300443447 (IO has credit balance)							

Note: Totals may include rounding differences.

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2016 GRC - APP
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Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker
Category: A. Underground Storage
Category-Sub: 1. Underground Storage
Workpaper: 2US000.000 - Underground Storage

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2009	0	-734	0	0.0	1-Sided Adj	N/A	TP1LFH20131122 163536237
Remove 2008 Firestorm Costs up to amount of insurance reimbursement received in 2010 - net costs remaining after adj is \$14,977;							
2009	0	2	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125031593
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2009	0	-1	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125126497
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2009	0	-0.529	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125201170
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2009	0	-17	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125237107
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2009	0	-0.491	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125315300
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2009	0	749	0	0.0	CCTR Transf	From 2200-2092.000	TP1MTC2013110 1140814697
Transfer 2008 Aliso Canyon Firestorm costs and associated insurance reimbursement to Storage							
2009 Total	-107	-434	0	-0.7			
2010	-6	0	0	-0.1	1-Sided Adj	N/A	TP1LFH20131120 155632080
To remove costs charged to refundable program code FP (FHPMA)							
2010	0	-2	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 155729790
To remove costs charged to refundable program code FP (FHPMA)							
2010	0	-670	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 155824147
To remove costs charged to refundable program code FP (FHPMA)							

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker
Category: A. Underground Storage
Category-Sub: 1. Underground Storage
Workpaper: 2US000.000 - Underground Storage

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010	-93	-31	0	-0.6	1-Sided Adj	N/A	TP1LFH20131122 161025130
Remove Salvage Costs MTB IO 300177908							
2010	0	5	0	0.0	1-Sided Adj	N/A	TP1LFH20131122 161257037
Remove Salvage Costs MTB IO 300177908							
2010	0	734	0	0.0	1-Sided Adj	N/A	TP1LFH20131122 163849040
Remove 2008 firestorm insurance reimbursement related to costs incurred in 2009 - net cost remaining after removal of costs transferred in 2009 and insurance reimbursement received in 2010 is \$14,977 and is reflected in 2009 non-labor							
2010	0	-33	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125530287
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2010	0	-0.820	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125601320
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2010	0	-21	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125654223
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2010	0	-0.263	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125740577
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2010	0	-734	0	0.0	CCTR Transf	From 2200-2092.000	TP1MTC2013110 1141303160
Transfer 2008 Aliso Canyon Firestorm insurance reimbursement to Storage							
2010 Total	-99	-752	0	-0.7			
2011	-1	0	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 155927890
To remove costs charged to refundable program code FP (FHPMA)							
2011	0	-626	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 160009960
To remove costs charged to refundable program code FP (FHPMA)							

Note: Totals may include rounding differences.

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Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker
Category: A. Underground Storage
Category-Sub: 1. Underground Storage
Workpaper: 2US000.000 - Underground Storage

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2011	0	2	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 160119967
To remove costs charged to refundable program code FP (FHPMA)							
2011	-96	-12	0	-0.6	1-Sided Adj	N/A	TP1LFH20131122 161423153
Remove Salvage Costs MTB IO 300177908							
2011	0	-4	0	0.0	1-Sided Adj	N/A	TP1LFH20131122 161455480
Remove Salvage Costs MTB IO 300177908							
2011	0	-0.386	0	0.0	1-Sided Adj	N/A	TP1LFH20131122 161518450
Remove Salvage Costs MTB IO 300177908							
2011	0	-50	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125854067
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2011	0	-0.416	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 125927300
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2011	0	-7	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130003787
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2011	0	-0.266	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130045200
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2011	0	-20	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130130503
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2011 Total	-97	-717	0	-0.6			

2012	0	-92	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 160317420
To remove costs charged to refundable program code FP (FHPMA)							
2012	-2	-28	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 160401677
To remove costs charged to refundable program code FP (FHPMA)							

Note: Totals may include rounding differences.

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Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: A. Underground Storage
 Category-Sub: 1. Underground Storage
 Workpaper: 2US000.000 - Underground Storage

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2012	0	-422	0	0.0	1-Sided Adj	N/A	TP1LFH20131120 160451937
To remove costs charged to refundable program code FP (FHPMA)							
2012	-95	-2	0	-0.6	1-Sided Adj	N/A	TP1LFH20131122 161619750
Remove Salvage Costs MTB IO 300177908							
2012	0	-0.162	0	0.0	1-Sided Adj	N/A	TP1LFH20131122 161646260
Remove Salvage Costs MTB IO 300177908							
2012	0	-1	0	0.0	1-Sided Adj	N/A	TP1LFH20131122 161712497
Remove Salvage Costs MTB IO 300177908							
2012	0	-1	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130324340
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2012	0	-0.327	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130349033
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2012	0	-2	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130424010
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2012	0	-0.271	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130513333
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2012	0	-55	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130548337
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2012	0	5	0	0.0	CCTR Transf	From 2100-0170.000	TP2RXL20131203 102343213
Exclusion of SCAQMD payment incorrectly charged to SDG&E's Moreno Comp Station, Cost Center 2100-0170. Invoice was applicable to SCG's Playa Del Rey Compressor Station, Cost Center 2200-0285.							
2012 Total	-96	-600	0	-0.6			

Note: Totals may include rounding differences.

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Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
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Category: A. Underground Storage
Category-Sub: 1. Underground Storage
Workpaper: 2US000.000 - Underground Storage

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	-28	-2	0	-0.2	1-Sided Adj	N/A	TP1LFH20140211 120543753
Remove costs charged to IO 300177908 Salvage Costs MTB							
2013	0	3	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 120804147
Add back credit balance of costs charged to Ref Code FP (FHPMA)							
2013	0	2	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 120905087
Add back credit balance of costs charged to Ref Code FP (FHPMA)							
2013	0	-3	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 121026327
Remove costs charged to Ref Code FP (FHPMA)							
2013	-0.076	0	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 121208750
Transfer NERBA costs to NERBA workpaper							
2013	0	-166	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 121444050
Transfer NERBA costs to NERBA workpaper (IO 300736493)							
2013	-0.093	-1	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 121652870
Transfer NERBA costs to NERBA work paper (IO 300736493)							
2013	-24	-30	0	-0.3	1-Sided Adj	N/A	TP1LFH20140211 121825920
Transfer NERBA costs to NERBA work paper (IO 300736493)							
2013	0	-14	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 121954357
Transfer NERBA costs to NERBA work paper (IO 300736493)							
2013	0	-4	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 122301460
Transfer NERBA costs to NERBA work paper (IO 300736493)							
2013	-0.245	0	0	0.0	1-Sided Adj	N/A	TP1LFH20140211 122416713
Transfer NERBA costs to NERBA work paper (IO 300736494)							
2013	0	-129	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 130702260
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							

Note: Totals may include rounding differences.

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2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: A. Underground Storage
 Category-Sub: 1. Underground Storage
 Workpaper: 2US000.000 - Underground Storage

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	0	-0.532	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 134118730
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2013	0	-0.784	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 134154817
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2013	0	-0.276	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 134227813
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2013	0	-306	0	0.0	1-Sided Adj	N/A	TP1LFH20140424 134325673
Electricity costs subject to balancing account treatment in the Compressor Fuel and Power Balancing Account (CFPBA)							
2013 Total	-52	-651	0	-0.5			

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: B. New Environmental Regulatory Balancing Account
 Workpaper: 2US001.000

Summary for Category: B. New Environmental Regulatory Balancing Account

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	59	139	112	112
Non-Labor	256	417	359	293
NSE	0	0	0	0
Total	<u>315</u>	<u>556</u>	<u>471</u>	<u>405</u>
FTE	0.7	0.7	0.7	0.7

Workpapers belonging to this Category:

2US001.000 Underground Storage - RNERBA

Labor	59	139	112	112
Non-Labor	256	417	359	293
NSE	0	0	0	0
Total	<u>315</u>	<u>556</u>	<u>471</u>	<u>405</u>
FTE	0.7	0.7	0.7	0.7

Note: Totals may include rounding differences.

Beginning of Workpaper
2US001.000 - Underground Storage - RNERBA

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: B. New Environmental Regulatory Balancing Account
 Category-Sub: 1. New Environmental Regulatory Balancing Account
 Workpaper: 2US001.000 - Underground Storage - RNERBA

Activity Description:

The activities associated with this work group are defined by the new environmental requirements that are being separated for tracking purposes and are part of the refundable NERBA account. The activities cover the reporting requirements under Subpart W, and consists of charges from different cost centers from the different underground storage fields in SoCalGas. In addition, this work paper group also includes the Subpart W (NERBA) forecasts for Gas Engineering and Gas Transmission.

Forecast Explanations:

Labor - Base YR Rec

As the foundation for future labor expense requirements, the base year was chosen. However, due to new anticipated environmental reporting requirements, additional resources were included in the forecast.

Non-Labor - Base YR Rec

As the foundation for future non labor expense requirements, the base year was chosen. However, due to new anticipated environmental reporting requirements, additional resources were included in the forecast.

NSE - Base YR Rec

There are no non-standard escalation expenses in this work group.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	59	139	112	112	
Non-Labor		0	0	0	0	256	417	359	293	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	314	555	470	404	
FTE		0.0	0.0	0.0	0.0	0.7	0.7	0.7	0.7	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: B. New Environmental Regulatory Balancing Account
 Category-Sub: 1. New Environmental Regulatory Balancing Account
 Workpaper: 2US001.000 - Underground Storage - RNERBA

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	59	59	59	80	53	53	139	112	112
Non-Labor	Base YR Rec	256	256	256	161	103	37	417	359	293
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		314	314	314	241	156	90	555	470	404
FTE	Base YR Rec	0.7	0.7	0.7	0.0	0.0	0.0	0.7	0.7	0.7

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	80	161	0	241	0.0	1-Sided Adj

Adjustment to include the anticipated upper pressures for Subpart W reporting requirements.

2014 Total	80	161	0	241	0.0	
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2015	53	103	0	156	0.0	1-Sided Adj
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Adjustment for 2015 NERBA subpart W.

2015 Total	53	103	0	156	0.0	
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2016	53	37	0	90	0.0	1-Sided Adj
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Adjustment for 2016 NERBA subpart w upper pressure.

2016 Total	53	37	0	90	0.0	
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Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker
Category: B. New Environmental Regulatory Balancing Account
Category-Sub: 1. New Environmental Regulatory Balancing Account
Workpaper: 2US001.000 - Underground Storage - RNERBA

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	50
Non-Labor	0	0	0	0	256
NSE	0	0	0	0	0
Total	0	0	0	0	306
FTE	0.0	0.0	0.0	0.0	0.6
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	50
Non-Labor	0	0	0	0	256
NSE	0	0	0	0	0
Total	0	0	0	0	306
FTE	0.0	0.0	0.0	0.0	0.6
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	8
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	8
FTE	0.0	0.0	0.0	0.0	0.1
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	59
Non-Labor	0	0	0	0	256
NSE	0	0	0	0	0
Total	0	0	0	0	314
FTE	0.0	0.0	0.0	0.0	0.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: B. New Environmental Regulatory Balancing Account
 Category-Sub: 1. New Environmental Regulatory Balancing Account
 Workpaper: 2US001.000 - Underground Storage - RNERBA

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	50
Non-Labor	0	0	0	0	256
NSE	0	0	0	0	0
Total	0	0	0	0	306
FTE	0.0	0.0	0.0	0.0	0.6

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			

2013	7	28	0	0.1	1-Sided Adj	N/A	MGONZALX2014 0418145929130
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Adj for recorded NERBA expense from Transmission. All NERBA related cost related to Gas Operations (Gas Distribution, Gas Transmission, Gas Engineering, and Underground Storage, to be presented by SCG Storage witness. Historical charges from the following:

- 2200-0273 _ -\$2,815 (NL)
- 2200-0264 _ -\$2,815 (NL)
- 2200-0267 _ -\$6,934 (NL)
- 2200-0269 _ -\$6,934 (NL)
- 2200-1219 _ -\$4,119 (NL)
- 2200-0265 _ -\$4,119 (NL) -USS
- 2200-2172 _ -\$6,999 (Lbr) -0.1 FtE-USS

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: B. New Environmental Regulatory Balancing Account
 Category-Sub: 1. New Environmental Regulatory Balancing Account
 Workpaper: 2US001.000 - Underground Storage - RNERBA

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	2	0	0	0.0	1-Sided Adj	N/A	MGONZALX2014 0418153739620
<p>This one-sided adjustment is to include the labor that was transferred from Gas Distribution 2200-0483 to Gas Engineering. The Gas Engineering, Gas Transmission, Gas Distribution and Underground Storage witness groups agree and combined NERBA Subpart W costs under a single workpaper in the Underground Storage witness area.</p>							
2013	17	12	0	0.2	CCTR Transf	From 2200-1180.000	MGONZALX2014 0418154507000
<p>This adjustment is to transfer the new environmental emissions reporting historical costs from Gas Engineering cost center 2200-1180 to the Underground Storage NERBA work paper group. The Gas Engineering, Gas Transmission, Gas Distribution and Underground Storage witness groups agree to combined NERBA Subpart W costs under a single work paper in the Underground Storage witness area.</p>							
2013	24	215	0	0.3	1-Sided Adj	N/A	TP1LFH20140211 123235010
<p>Transfer NERBA costs from work paper 2US000.000</p>							
2013 Total	50	256	0	0.6			

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker
Category: C. Storage Integrity Management Program
Workpaper: 2US002.000

Summary for Category: C. Storage Integrity Management Program

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	812
Non-Labor	0	0	0	4,864
NSE	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,676</u>
FTE	0.0	0.0	0.0	5.5

Workpapers belonging to this Category:

2US002.000 Underground Storage - RSIMP

Labor	0	0	0	812
Non-Labor	0	0	0	4,864
NSE	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,676</u>
FTE	0.0	0.0	0.0	5.5

Note: Totals may include rounding differences.

Beginning of Workpaper
2US002.000 - Underground Storage - RSIMP

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: C. Storage Integrity Management Program
 Category-Sub: 1. Storage Integrity Management Program
 Workpaper: 2US002.000 - Underground Storage - RSIMP

Activity Description:

Primary activities focus on the development, management and support of the Storage Integrity Management Program (SIMP). Support activities include inspection, data collection, analysis, management, and reporting as well as project management; preventive and mitigative measure analysis; technical and engineering support in the areas of corrosion/erosion protection and treatment, metallurgy, pipeline materials specifications and standard operating procedures.

Forecast Explanations:

Labor - Zero-Based

The activities and operational support provided by this work group are project specific and as such are provided as a zero based forecasting methodology.

Non-Labor - Zero-Based

The activities and operational support provided by this work group are project specific and as such are provided as a zero based forecasting methodology.

NSE - Zero-Based

There are no Non-Standard Escalation expenses in this work group.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	812	
Non-Labor		0	0	0	0	0	0	0	4,864	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	0	0	0	5,676	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.5	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: C. Storage Integrity Management Program
 Category-Sub: 1. Storage Integrity Management Program
 Workpaper: 2US002.000 - Underground Storage - RSIMP

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	812	0	0	812
Non-Labor	Zero-Based	0	0	0	0	0	4,864	0	0	4,864
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	5,676	0	0	5,676
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	5.5	0.0	0.0	5.5

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016	812	4,864	0	5,676	5.5	1-Sided Adj
Adjustment to include a forecast for the refundable Storage Integrity Management Program (SIMP)						
2016 Total	812	4,864	0	5,676	5.5	

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: C. Storage Integrity Management Program
 Category-Sub: 1. Storage Integrity Management Program
 Workpaper: 2US002.000 - Underground Storage - RSIMP

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
 Witness: Phillip E. Baker
 Category: C. Storage Integrity Management Program
 Category-Sub: 1. Storage Integrity Management Program
 Workpaper: 2US002.000 - Underground Storage - RSIMP

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Southern California Gas Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: UNDERGROUND STORAGE
Witness: Phillip E. Baker

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0278	000	STORAGE OPERATIONS DIRECTOR
2200-0279	000	STORAGE ENGINEERING
2200-0285	000	STORAGE PLAYA DEL REY
2200-0288	000	STORAGE TECHNICAL SERVICES
2200-0289	000	STORAGE LA GOLETA
2200-0290	000	STORAGE HONOR RANCHO
2200-0294	000	ALISO STORAGE OPS MANAGER
2200-0295	000	ALISO STORAGE STATION OPERATIONS
2200-0296	000	ALISO STATION MAINTENANCE
2200-0297	000	ALISO STORAGE AND FIELD MAINTENANCE
2200-0298	000	ALISO ENVIRONMENTAL O&M
2200-0299	000	ALISO FIELD MAINTENANCE OIL PRODUCTION
2200-2106	000	STORAGE EAST WHITTIER
2200-2477	000	SOCALGAS UNDERGROUND STORAGE