

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-24-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF RAMON GONZALES  
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-24-WP - REG AFF/A&F/LEGAL/EXT AFF**

<b>DOCUMENT</b>	<b>PAGE</b>
<b>Overall Summary For Exhibit No. SCG-24-WP</b>	<b>1</b>
<b><i>Summary of Non-Shared Services Workpapers</i></b>	<b>2</b>
Category: A. Regulatory Division	3
..2AG008.000 - REGULATORY TARIFFS & INFO	4
Category: B. Accounting and Finance Division	10
..2AG001.000 - ACCOUNTING & FINANCE VP	12
..2AG002.000 - ACCOUNTING OPERATIONS	18
..2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE	24
..2AG004.000 - FINANCE	30
..2AG005.000 - FINANCIAL & OPERATIONAL PLANNING	38
..2AG010.000 - CLAIMS PAYMENTS AND RECOVERY	44
Category: C. Legal Division	50
..2AG007.000 - LEGAL	51
Category: D. Ext Affairs & Emp Communications Division	57
..2AG012.000 - EXTERNAL AFFAIRS & EMPLOYEE COMMUNICATIONS VP	58
..2AG011.000 - MEDIA & EMPLOYEE COMMUNICATIONS	63
..2AG006.000 - CORPORATE MEMBERSHIPS	70
<b><i>Summary of Shared Services Workpapers</i></b>	<b>76</b>
Category: A. Regulatory Division	77
..2200-2305.000 - SCG REGULATORY AFFAIRS DIRECTOR	79
..2200-2075.000 - REGULATORY CASE MANAGEMENT	85
..2200-2343.000 - CASE MANAGEMENT - ADMIN SUPPORT	92
..2200-2307.000 - GAS RATES ANALYSIS	99
..2200-2308.000 - GAS DEMAND FORECASTING & ANALYSIS	106
..2200-2040.000 - GRC & REVENUE REQUIREMENTS	112
Category: B. Accounting and Finance Division	121
..2200-1334.000 - AFFILIATE BILLING & COSTING NORTH	122
..2200-2095.000 - CLAIMS MANAGEMENT - NORTH	128
..2200-2268.000 - MARP LOANED TO SECC-INTERNAL AUDIT	134
Category: D. Ext Affairs & Employee Communications Division	140
..2200-2339.000 - COMMUNITY RELATIONS	141
<b><i>Appendix A: List of Non-Shared Cost Centers</i></b>	<b>170</b>

**Overall Summary For Exhibit No. SCG-24-WP**

<b>Area:</b>	<b>REG AFF/A&amp;F/LEGAL/EXT AFF</b>
<b>Witness:</b>	<b>Ramon Gonzales</b>

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
<b>Non-Shared Services</b>	23,093	22,475	22,722	22,797
<b>Shared Services</b>	5,523	6,230	6,442	6,442
<b>Total</b>	<b>28,616</b>	<b>28,705</b>	<b>29,164</b>	<b>29,239</b>

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales

**Summary of Non-Shared Services Workpapers:**

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Regulatory Division	487	724	724	724
B. Accounting and Finance Division	14,965	14,184	14,271	14,271
C. Legal Division	6,463	6,283	6,283	6,283
D. Ext Affairs & Emp Communications Division	1,178	1,284	1,444	1,519
<b>Total</b>	<b>23,093</b>	<b>22,475</b>	<b>22,722</b>	<b>22,797</b>

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Workpaper: 2AG008.000

**Summary for Category: A. Regulatory Division**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	330	330	330	330
Non-Labor	156	394	394	394
NSE	0	0	0	0
<b>Total</b>	<b>486</b>	<b>724</b>	<b>724</b>	<b>724</b>
FTE	3.6	3.7	3.7	3.7

**Workpapers belonging to this Category:**

**2AG008.000 REGULATORY TARIFFS & INFO**

Labor	330	330	330	330
Non-Labor	156	394	394	394
NSE	0	0	0	0
<b>Total</b>	<b>486</b>	<b>724</b>	<b>724</b>	<b>724</b>
FTE	3.6	3.7	3.7	3.7

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG008.000 - REGULATORY TARIFFS & INFO**

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 1. Regulatory Tariffs and Info  
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

**Activity Description:**

The Tariff group is responsible for activities relating to: (1) filing advice letters and responding to protests and draft resolutions, (2) maintaining, interpreting and revising tariff schedules and developing new tariffs, (3) providing guidance on regulatory compliance with tariffs, and (4) responding to CPUC staff inquiries. The Regulatory Info function of the department: (1) maintains the inputting of documents into central files, tariffs and affiliate compliance, (2) maintains various key databases for the regulatory division, (3) coordinates regulatory processes such as discovery, noticing and compliance reporting, (4) reviews documents produced by various departments for discover purposes and (5) provides research on regulatory issues and history.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		342	331	322	337	330	330	330	330	
Non-Labor		129	29	487	540	156	394	394	394	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>471</b>	<b>360</b>	<b>809</b>	<b>877</b>	<b>487</b>	<b>724</b>	<b>724</b>	<b>724</b>	
FTE		3.8	3.7	3.7	3.8	3.6	3.7	3.7	3.7	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 1. Regulatory Tariffs and Info  
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

**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	3-YR Average	330	330	330	0	0	0	330	330	330
Non-Labor	3-YR Average	394	394	394	0	0	0	394	394	394
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>724</b>	<b>724</b>	<b>724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>724</b>	<b>724</b>	<b>724</b>
FTE	3-YR Average	3.7	3.7	3.7	0.0	0.0	0.0	3.7	3.7	3.7

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 1. Regulatory Tariffs and Info  
Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	73	77	251	284	283
Non-Labor	0	0	7	64	156
NSE	0	0	0	0	0
<b>Total</b>	<b>73</b>	<b>77</b>	<b>259</b>	<b>348</b>	<b>439</b>
FTE	0.8	0.9	3.0	3.2	3.0
<b>Adjustments (Nominal \$) **</b>					
Labor	194	188	12	0	0
Non-Labor	116	26	461	466	0
NSE	0	0	0	0	0
<b>Total</b>	<b>311</b>	<b>215</b>	<b>473</b>	<b>466</b>	<b>0</b>
FTE	2.4	2.3	0.2	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	267	265	264	284	283
Non-Labor	116	26	468	530	156
NSE	0	0	0	0	0
<b>Total</b>	<b>384</b>	<b>291</b>	<b>732</b>	<b>814</b>	<b>439</b>
FTE	3.2	3.2	3.2	3.2	3.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	43	43	44	45	47
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>43</b>	<b>43</b>	<b>44</b>	<b>45</b>	<b>47</b>
FTE	0.6	0.6	0.5	0.5	0.5
<b>Escalation to 2013\$</b>					
Labor	32	23	15	8	0
Non-Labor	13	2	19	9	0
NSE	0	0	0	0	0
<b>Total</b>	<b>44</b>	<b>25</b>	<b>33</b>	<b>17</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	342	331	322	337	330
Non-Labor	129	29	487	540	156
NSE	0	0	0	0	0
<b>Total</b>	<b>471</b>	<b>360</b>	<b>809</b>	<b>877</b>	<b>487</b>
FTE	3.8	3.8	3.7	3.7	3.5

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

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

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 1. Regulatory Tariffs and Info  
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	194	188	12	0	0
Non-Labor	116	26	461	466	0
NSE	0	0	0	0	0
<b>Total</b>	<b>311</b>	<b>215</b>	<b>473</b>	<b>466</b>	<b>0</b>
FTE	2.4	2.3	0.2	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	2	-0.075	0	0.0	1-Sided Adj	N/A	CYANO20131108 073931113
Cost center was retired in 2009.							
2009	0	-0.169	0	0.0	1-Sided Adj	N/A	CYANO20131108 073959197
Cost center was retired in 2009.							
2009	0	115	0	0.0	1-Sided Adj	N/A	CYANO20140513 154205700
Business function transfer (Regulatory Noticing) from Corporate Center.							
2009	149	1	0	1.6	CCTR Transf	From 2100-3717.000	GSTMARIE20131 112183803913
Transfer labor costs to SoCalGas due to business function transfer.							
2009	44	0	0	0.8	CCTR Transf	From 2100-3430.000	GSTMARIE20131 112184742900
Transfer labor costs to SoCalGas due to business function transfer							
<b>2009 Total</b>	<b>194</b>	<b>116</b>	<b>0</b>	<b>2.4</b>			

2010	0	21	0	0.0	1-Sided Adj	N/A	CYANO20140513 154257917
Business function transfer (Regulatory Noticing) from Corporate Center							
2010	151	5	0	1.6	CCTR Transf	From 2100-3717.000	GSTMARIE20131 112184106843
Transfer labor costs to SoCalGas due to business function transfer.							

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 1. Regulatory Tariffs and Info  
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

<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	38	0	0	0.7	CCTR Transf	From 2100-3430.000	GSTMARIE20131 112184934980
Transfer labor costs to SoCalGas due to business function transfer.							
<b>2010 Total</b>	<b>188</b>	<b>26</b>	<b>0</b>	<b>2.3</b>			
2011	0	-0.260	0	0.0	1-Sided Adj	N/A	CYANO20131108 074224240
Non-recurring charge that should be removed.							
2011	0	429	0	0.0	CCTR Transf	From 2200-2305.000	CYANO20131205 132500327
Transfer non-shared service function Regulatory Noticing to NSS cost center.							
2011	0	6	0	0.0	CCTR Transf	From 2200-2075.000	CYANO20131205 132749847
Transfer non-shared service function Regulatory Noticing to NSS cost center.							
2011	0	24	0	0.0	1-Sided Adj	N/A	CYANO20131205 170413380
Business function transfer (Regulatory Noticing) from Corporate Center							
2011	9	2	0	0.1	CCTR Transf	From 2100-3717.000	GSTMARIE20131 112184303903
Transfer labor costs to SoCalGas due to business function transfer.							
2011	3	0	0	0.1	CCTR Transf	From 2100-3430.000	GSTMARIE20131 112185114400
Transfer labor costs to SoCalGas due to business function transfer.							
<b>2011 Total</b>	<b>12</b>	<b>461</b>	<b>0</b>	<b>0.2</b>			
2012	0	466	0	0.0	CCTR Transf	From 2200-2305.000	CYANO20131205 132531177
Transfer non-shared service function Regulatory Noticing to NSS cost center.							
<b>2012 Total</b>	<b>0</b>	<b>466</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Workpaper: VARIOUS

**Summary for Category: B. Accounting and Finance Division**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	7,066	7,523	7,608	7,608
Non-Labor	7,899	6,662	6,664	6,664
NSE	0	0	0	0
<b>Total</b>	<b>14,965</b>	<b>14,185</b>	<b>14,272</b>	<b>14,272</b>
FTE	81.4	87.8	88.8	88.8

**Workpapers belonging to this Category:**

**2AG001.000 ACCOUNTING & FINANCE VP**

Labor	319	332	332	332
Non-Labor	28	53	53	53
NSE	0	0	0	0
<b>Total</b>	<b>347</b>	<b>385</b>	<b>385</b>	<b>385</b>
FTE	2.1	2.2	2.2	2.2

**2AG002.000 ACCOUNTING OPERATIONS**

Labor	3,252	3,554	3,554	3,554
Non-Labor	334	492	492	492
NSE	0	0	0	0
<b>Total</b>	<b>3,586</b>	<b>4,046</b>	<b>4,046</b>	<b>4,046</b>
FTE	43.0	47.9	47.9	47.9

**2AG003.000 ACCOUNTING SYSTEMS & COMPLIANCE**

Labor	934	984	984	984
Non-Labor	15	20	20	20
NSE	0	0	0	0
<b>Total</b>	<b>949</b>	<b>1,004</b>	<b>1,004</b>	<b>1,004</b>
FTE	10.1	10.8	10.8	10.8

**2AG004.000 FINANCE**

Labor	1,451	1,605	1,605	1,605
Non-Labor	39	53	53	53
NSE	0	0	0	0
<b>Total</b>	<b>1,490</b>	<b>1,658</b>	<b>1,658</b>	<b>1,658</b>
FTE	14.9	16.2	16.2	16.2

**2AG005.000 FINANCIAL & OPERATIONAL PLANNING**

Labor	1,110	1,048	1,133	1,133
Non-Labor	17	24	26	26
NSE	0	0	0	0
<b>Total</b>	<b>1,127</b>	<b>1,072</b>	<b>1,159</b>	<b>1,159</b>
FTE	11.3	10.7	11.7	11.7

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Workpaper: VARIOUS

In 2013\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2013	2014	2015	2016

**2AG010.000 CLAIMS PAYMENTS AND RECOVERY**

Labor	0	0	0	0
Non-Labor	7,466	6,020	6,020	6,020
NSE	0	0	0	0
<b>Total</b>	<b>7,466</b>	<b>6,020</b>	<b>6,020</b>	<b>6,020</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG001.000 - ACCOUNTING & FINANCE VP**

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 1. VP - Accounting and Finance  
 Workpaper: 2AG001.000 - ACCOUNTING & FINANCE VP

**Activity Description:**

This division consists of the Vice President of Accounting and Finance and an Executive Assistant. The VP of Accounting and Finance has oversight over the following functions: Accounting Operations, Accounting Systems & Compliance, Claims, Finance and Financial Planning. The VP also serves as Assistant Treasurer, Affiliate Compliance Officer and Records Management Officer for SoCalGas.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		89	109	369	308	319	332	332	332	
Non-Labor		-58	-2	36	94	28	53	53	53	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>31</b>	<b>107</b>	<b>406</b>	<b>402</b>	<b>347</b>	<b>385</b>	<b>385</b>	<b>385</b>	
FTE		1.2	1.2	2.3	2.1	2.1	2.2	2.2	2.2	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 1. VP - Accounting and Finance  
 Workpaper: 2AG001.000 - ACCOUNTING & FINANCE VP

**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	3-YR Average	332	332	332	0	0	0	332	332	332
Non-Labor	3-YR Average	53	53	53	0	0	0	53	53	53
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>385</b>	<b>385</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>385</b>	<b>385</b>	<b>385</b>
FTE	3-YR Average	2.2	2.2	2.2	0.0	0.0	0.0	2.2	2.2	2.2

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 1. VP - Accounting and Finance  
Workpaper: 2AG001.000 - ACCOUNTING & FINANCE VP

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	13	226	259	274
Non-Labor	-52	-25	35	63	203
NSE	0	0	0	0	0
<b>Total</b>	<b>-52</b>	<b>-11</b>	<b>261</b>	<b>322</b>	<b>476</b>
FTE	0.0	0.1	1.0	1.8	1.8
<b>Adjustments (Nominal \$) **</b>					
Labor	69	73	76	0	0
Non-Labor	0	23	0	29	-175
NSE	0	0	0	0	0
<b>Total</b>	<b>69</b>	<b>96</b>	<b>76</b>	<b>29</b>	<b>-175</b>
FTE	1.0	1.0	1.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	69	86	302	259	274
Non-Labor	-52	-2	35	92	28
NSE	0	0	0	0	0
<b>Total</b>	<b>16</b>	<b>84</b>	<b>337</b>	<b>351</b>	<b>301</b>
FTE	1.0	1.1	2.0	1.8	1.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	12	15	50	41	45
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>12</b>	<b>15</b>	<b>50</b>	<b>41</b>	<b>45</b>
FTE	0.2	0.2	0.3	0.3	0.3
<b>Escalation to 2013\$</b>					
Labor	8	8	17	7	0
Non-Labor	-6	0	1	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>3</b>	<b>7</b>	<b>18</b>	<b>9</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	89	109	369	308	319
Non-Labor	-58	-2	36	94	28
NSE	0	0	0	0	0
<b>Total</b>	<b>31</b>	<b>107</b>	<b>406</b>	<b>402</b>	<b>347</b>
FTE	1.2	1.3	2.3	2.1	2.1

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

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

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 1. VP - Accounting and Finance  
 Workpaper: 2AG001.000 - ACCOUNTING & FINANCE VP

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	69	73	76	0	0
Non-Labor	0	23	0.241	29	-175
NSE	0	0	0	0	0
<b>Total</b>	<b>69</b>	<b>96</b>	<b>76</b>	<b>29</b>	<b>-175</b>
FTE	1.0	1.0	1.0	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	69	0	0	1.0	CCTR Transf	To 2200-0223.000	CYANO20140219 114209977
Transfer labor costs due to business function transfer (Executive Assistant).							
<b>2009 Total</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>1.0</b>			

2010	0	23	0	0.0	1-Sided Adj	N/A	CYANO20131206 134304260
To remove accounting adjustment that should be excluded from the GRC.							
2010	0.520	0	0	0.0	CCTR Transf	To 2200-2331.000	CYANO20140219 114015707
This adjustment is to transfer labor costs due to business function transfer for the Executive Assistant.							
2010	73	0	0	1.0	CCTR Transf	To 2200-0223.000	CYANO20140219 114139297
This adjustment is to transfer labor costs due to business function transfer for the Executive Assistant.							
<b>2010 Total</b>	<b>73</b>	<b>23</b>	<b>0</b>	<b>1.0</b>			

2011	0	0.241	0	0.0	1-Sided Adj	N/A	CYANO20131206 134502270
To remove accounting adjustment that should be excluded from the GRC.							
2011	76	0	0	1.0	CCTR Transf	To 2200-2331.000	CYANO20140219 113907400
This adjustment is to transfer labor costs due to business function transfer for the Executive Assistant.							

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 1. VP - Accounting and Finance  
 Workpaper: 2AG001.000 - ACCOUNTING & FINANCE VP

<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>
<b>2011 Total</b>	<b>76</b>	<b>0.241</b>	<b>0</b>	<b>1.0</b>			
2012	0	29	0	0.0	1-Sided Adj	N/A	CYANO20131206 134527307
To remove accounting adjustment that should be excluded from the GRC.							
<b>2012 Total</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>0.0</b>			
2013	0	-175	0	0.0	1-Sided Adj	N/A	CYANO20140219 115313350
Affiliate Compliance Audit fees are not recovered in GRC.							
<b>2013 Total</b>	<b>0</b>	<b>-175</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG002.000 - ACCOUNTING OPERATIONS**

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

**Activity Description:**

The Accounting Operations department consists of three groups: Asset and Project Accounting, Accounts Payable and Sundry. Asset and Project Accounting is responsible for operating cost accounting, new business accounting, fixed asset management and construction billing. The Accounts Payable group is responsible for timely and accurate payment of all service and material invoices and contract obligations for SoCalGas. Sundry is responsible for managing and coordinating all activities relating to sundry activities, such as processing sales orders and D-tickets. This group prepares billings for damage claims caused by third parties, oil revenues, system reliability net gas sales, O&M producers, collectible jobs, insurance reimbursements, federal projects, corporate real estate and pipeline services.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	4,303	4,064	3,681	3,463	3,252	3,554	3,554	3,554		
Non-Labor	288	270	524	617	334	492	492	492		
NSE	0	0	0	0	0	0	0	0		
<b>Total</b>	<b>4,591</b>	<b>4,334</b>	<b>4,205</b>	<b>4,080</b>	<b>3,586</b>	<b>4,046</b>	<b>4,046</b>	<b>4,046</b>		
FTE	61.3	57.4	51.4	47.4	43.0	47.9	47.9	47.9		

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

**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	3-YR Average	3,465	3,465	3,465	89	89	89	3,554	3,554	3,554
Non-Labor	3-YR Average	492	492	492	0	0	0	492	492	492
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>3,957</b>	<b>3,957</b>	<b>3,957</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>4,046</b>	<b>4,046</b>	<b>4,046</b>
FTE	3-YR Average	47.2	47.2	47.2	0.7	0.7	0.7	47.9	47.9	47.9

**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	89	0	0	89	0.7	1-Sided Adj

Labor true up for O&C workforce supporting Construction Planning and Design (CPD) and Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

<b>2014 Total</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>89</b>	<b>0.7</b>	
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2015	89	0	0	89	0.7	1-Sided Adj
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Labor true up for O&C workforce supporting Construction Planning and Design (CPD) and Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

<b>2015 Total</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>89</b>	<b>0.7</b>	
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2016	89	0	0	89	0.7	1-Sided Adj
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Labor true up for O&C workforce supporting Construction Planning and Design (CPD) and Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

<b>2016 Total</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>89</b>	<b>0.7</b>	
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Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 2. Accounting Operations  
Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	3,243	3,151	2,942	2,843	2,707
Non-Labor	258	249	500	579	333
NSE	0	0	0	0	0
<b>Total</b>	<b>3,501</b>	<b>3,400</b>	<b>3,442</b>	<b>3,422</b>	<b>3,039</b>
FTE	50.7	47.8	43.1	39.8	35.9
<b>Adjustments (Nominal \$) **</b>					
Labor	64	68	73	72	82
Non-Labor	2	1	4	28	1
NSE	0	0	0	0	0
<b>Total</b>	<b>66</b>	<b>70</b>	<b>76</b>	<b>100</b>	<b>83</b>
FTE	0.8	0.8	0.8	0.8	0.9
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	3,307	3,219	3,015	2,915	2,789
Non-Labor	260	250	504	607	334
NSE	0	0	0	0	0
<b>Total</b>	<b>3,567</b>	<b>3,469</b>	<b>3,518</b>	<b>3,522</b>	<b>3,122</b>
FTE	51.5	48.6	43.9	40.6	36.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	598	563	501	467	463
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>598</b>	<b>563</b>	<b>501</b>	<b>467</b>	<b>463</b>
FTE	9.7	8.8	7.5	6.7	6.2
<b>Escalation to 2013\$</b>					
Labor	399	282	166	81	0
Non-Labor	28	20	20	11	0
NSE	0	0	0	0	0
<b>Total</b>	<b>427</b>	<b>302</b>	<b>186</b>	<b>92</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	4,303	4,064	3,681	3,463	3,252
Non-Labor	288	270	524	617	334
NSE	0	0	0	0	0
<b>Total</b>	<b>4,591</b>	<b>4,334</b>	<b>4,205</b>	<b>4,080</b>	<b>3,586</b>
FTE	61.2	57.4	51.4	47.3	43.0

\* 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: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	64	68	73	72	82
Non-Labor	2	1	4	28	1
NSE	0	0	0	0	0
<b>Total</b>	<b>66</b>	<b>70</b>	<b>76</b>	<b>100</b>	<b>83</b>
FTE	0.8	0.8	0.8	0.8	0.9

**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	64	2	0	0.8	CCTR Transf	From 2200-2195.000	CYANO20140220 143247440
Sundry Billing is now a 100% non-shared function. Transfer historical shared service charges to non-shared cost center.							
2009	0.195	0	0	0.0	CCTR Transf	From 2200-2195.000	CYANO20140220 143307327
Sundry Billing is now a 100% non-shared function. Transfer historical shared service charges to non-shared cost center.							
2009	0	0.025	0	0.0	CCTR Transf	From 2200-2195.000	CYANO20140220 143318540
Sundry Billing is now a 100% non-shared function. Transfer historical shared service charges to non-shared cost center.							
<b>2009 Total</b>	<b>64</b>	<b>2</b>	<b>0</b>	<b>0.8</b>			
2010	68	1	0	0.8	CCTR Transf	From 2200-2195.000	CYANO20140220 143220830
Sundry Billing is now a 100% non-shared function. Transfer historical shared service charges to non-shared cost center.							
<b>2010 Total</b>	<b>68</b>	<b>1</b>	<b>0</b>	<b>0.8</b>			
2011	73	4	0	0.8	CCTR Transf	From 2200-2195.000	CYANO20140220 143149950
Sundry Billing is now a 100% non-shared function. Transfer historical shared service charges to non-shared cost center.							

Note: Totals may include rounding differences.



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

<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>
<b>2011 Total</b>	<b>73</b>	<b>4</b>	<b>0</b>	<b>0.8</b>			
2012	0	25	0	0.0	1-Sided Adj	N/A	CYANO20131205 170018980
							Accounting adjustment for iKnowNow charges booked to incorrect cost center.
2012	72	3	0	0.8	CCTR Transf	From 2200-2195.000	CYANO20140220 143121837
							Sundry Billing is now a 100% non-shared function. Transfer historical shared service charges to non-shared cost center.
<b>2012 Total</b>	<b>72</b>	<b>28</b>	<b>0</b>	<b>0.8</b>			
2013	82	1	0	0.9	CCTR Transf	From 2200-2195.000	CYANO20140220 135929340
							Sundry Billing is now a 100% non-shared function. Transfer historical shared service charges to non-shared cost center..
<b>2013 Total</b>	<b>82</b>	<b>1</b>	<b>0</b>	<b>0.9</b>			

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE**

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 3. Accounting Systems and Compliance  
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

**Activity Description:**

This department consists of three main groups: Accounting Systems, Business Controls and the Affiliate Compliance. Accounting Systems supports SoCalGas' use of Financial System Applications. Accounting Systems is responsible for developing and maintaining the reporting environments in SAP and BW that are used by the organization for internal cost management reporting, as well as to assist in business process and system enhancements. The emphasis is to support both internal and external reporting needs through the development of standardized business processes, system enhancements, user training, and development of management reports. The Business Controls group is responsible for managing SoCalGas' policies, business controls, records management and accounting research. The group provides policy guidance and interpretation to SoCalGas employees and manages the Sarbanes-Oxley Act compliance efforts for SoCalGas. The Business Controls area also performs forensic accounting reviews, accounting review of significant contracts, and other special projects as requested. The Affiliate Compliance group is primarily responsible for facilitating compliance with CPUC's Affiliate Rules. Activities include development of the annual compliance plan, regulatory reporting, and advisory services.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		525	505	892	992	934	984	984	984	
Non-Labor		29	31	20	25	15	20	20	20	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>554</b>	<b>536</b>	<b>912</b>	<b>1,017</b>	<b>949</b>	<b>1,004</b>	<b>1,004</b>	<b>1,004</b>	
FTE		6.1	5.6	9.6	10.8	10.1	10.8	10.8	10.8	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 3. Accounting Systems and Compliance  
Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

**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	3-YR Average	939	939	939	45	45	45	984	984	984
Non-Labor	3-YR Average	20	20	20	0	0	0	20	20	20
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>959</b>	<b>959</b>	<b>959</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>1,004</b>	<b>1,004</b>	<b>1,004</b>
FTE	3-YR Average	10.1	10.1	10.1	0.7	0.7	0.7	10.8	10.8	10.8

**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	30	0	0	30	0.5	1-Sided Adj

Labor true up for O&C workforce supporting Construction Planning and Design (CPD) and Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

2014	15	0	0	15	0.2	1-Sided Adj
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Labor True-Up to meet demands of current operating needs.

<b>2014 Total</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>0.7</b>	
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2015	30	0	0	30	0.5	1-Sided Adj
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Labor true up for O&C workforce supporting Construction Planning and Design (CPD) and Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

2015	15	0	0	15	0.2	1-Sided Adj
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Labor True-Up to meet demands of current operating needs.

<b>2015 Total</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>0.7</b>	
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2016	30	0	0	30	0.5	1-Sided Adj
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Labor true up for O&C workforce supporting Construction Planning and Design (CPD) and Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 3. Accounting Systems and Compliance  
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	15	0	0	15	0.2	1-Sided Adj

Labor True-Up to meet demands of current operating needs.

<b>2016 Total</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>0.7</b>	
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*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 3. Accounting Systems and Compliance  
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	403	400	730	835	801
Non-Labor	26	29	19	25	15
NSE	0	0	0	0	0
<b>Total</b>	<b>429</b>	<b>429</b>	<b>749</b>	<b>860</b>	<b>815</b>
FTE	5.1	4.7	8.2	9.2	8.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	403	400	730	835	801
Non-Labor	26	29	19	25	15
NSE	0	0	0	0	0
<b>Total</b>	<b>429</b>	<b>429</b>	<b>749</b>	<b>860</b>	<b>815</b>
FTE	5.1	4.7	8.2	9.2	8.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	73	70	121	134	133
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>73</b>	<b>70</b>	<b>121</b>	<b>134</b>	<b>133</b>
FTE	1.0	0.9	1.4	1.5	1.5
<b>Escalation to 2013\$</b>					
Labor	49	35	40	23	0
Non-Labor	3	2	1	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>51</b>	<b>37</b>	<b>41</b>	<b>24</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	525	505	892	992	934
Non-Labor	29	31	20	25	15
NSE	0	0	0	0	0
<b>Total</b>	<b>554</b>	<b>536</b>	<b>912</b>	<b>1,017</b>	<b>949</b>
FTE	6.1	5.6	9.6	10.7	10.2

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

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

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 3. Accounting Systems and Compliance  
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG004.000 - FINANCE**



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 4. Finance  
Workpaper: 2AG004.000 - FINANCE

**Activity Description:**

This department is comprised of: Financial and Strategic Analysis, Regulatory Accounts, and Financial Services. Financial and Strategic Analysis group develops and analyzes the calculations of revenue requirements in support of significant regulatory filings. This includes testifying before the CPUC on the financial viability of capital projects and derivation of the supporting revenue requirements. This group also provides strategic, operational, and administrative guidance, control and validation on financial and economic project evaluations. This includes short and long-term financial analysis, business model creation, and validating business cases developed by others while supplying consistent economic assumptions. Regulatory Accounts group is responsible for the development, implementation, maintenance and analysis of regulatory balancing and memorandum accounts and other cost recovery and ratemaking mechanisms. This includes oversight of approximately 50 regulatory accounts approved in current tariffs and preparation of the monthly revenue accrual. The Regulatory Account group is a liaison with regulatory agencies to ensure that accounts are maintained in compliance with Commission directives and financial accounting standards. The group also testifies before the CPUC when cost recovery issues are addressed. Financial Services group works closely with the Sempra Treasury group in formulating, analyzing, and implementing strategies to optimize the nature, timing, and sizing of debt issuances and dividend payments. This group is actively involved in supporting and testifying before the CPUC in Cost of Capital, Debt Financing, and GRC proceedings. In addition, this group is responsible for the company's rate base and depreciation functions including the preparation of depreciation studies for the GRC.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable.

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 4. Finance  
 Workpaper: 2AG004.000 - FINANCE

**Summary of Results:**

		<b>In 2013\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	
Labor		607	805	1,351	1,432	1,451	1,605	1,605	1,605	
Non-Labor		25	16	66	55	39	53	53	53	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>633</b>	<b>821</b>	<b>1,417</b>	<b>1,487</b>	<b>1,490</b>	<b>1,658</b>	<b>1,658</b>	<b>1,658</b>	
FTE		5.7	7.3	13.1	14.5	14.9	16.2	16.2	16.2	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 4. Finance  
Workpaper: 2AG004.000 - FINANCE

**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	3-YR Average	1,412	1,412	1,412	193	193	193	1,605	1,605	1,605
Non-Labor	3-YR Average	53	53	53	0	0	0	53	53	53
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,465</b>	<b>1,465</b>	<b>1,465</b>	<b>193</b>	<b>193</b>	<b>193</b>	<b>1,658</b>	<b>1,658</b>	<b>1,658</b>
FTE	3-YR Average	14.2	14.2	14.2	2.0	2.0	2.0	16.2	16.2	16.2

**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	5	0	0	5	0.0	1-Sided Adj

Labor true up for O&C workforce supporting Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

2014	188	0	0	188	2.0	1-Sided Adj
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Labor true-up to meet demands of current operating needs. This level of resources is necessary to effectively manage the Finance Department activities.

<b>2014 Total</b>	<b>193</b>	<b>0</b>	<b>0</b>	<b>193</b>	<b>2.0</b>	
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2015	5	0	0	5	0.0	1-Sided Adj
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Labor true up for O&C workforce supporting Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

2015	188	0	0	188	2.0	1-Sided Adj
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Labor true-up to meet demands of current operating needs. This level of resources is necessary to effectively manage the Finance Department activities.

<b>2015 Total</b>	<b>193</b>	<b>0</b>	<b>0</b>	<b>193</b>	<b>2.0</b>	
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2016	5	0	0	5	0.0	1-Sided Adj
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*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 4. Finance  
 Workpaper: 2AG004.000 - FINANCE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
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Labor true up for O&C workforce supporting Financial Asset Management (FAM) implementation. These are non-recurring capital projects that required Accounting and Finance resources in the GRC historical period.

2016	188	0	0	188	2.0	1-Sided Adj
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Labor true-up to meet demands of current operating needs. This level of resources is necessary to effectively manage the Finance Department activities.

<b>2016 Total</b>	<b>193</b>	<b>0</b>	<b>0</b>	<b>193</b>	<b>2.0</b>	
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*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 4. Finance  
Workpaper: 2AG004.000 - FINANCE

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	316	478	1,096	1,205	1,245
Non-Labor	23	14	63	54	39
NSE	0	0	0	0	0
<b>Total</b>	<b>338</b>	<b>492</b>	<b>1,159</b>	<b>1,260</b>	<b>1,283</b>
FTE	3.3	4.5	11.1	12.4	12.7
<b>Adjustments (Nominal \$) **</b>					
Labor	155	162	11	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>155</b>	<b>162</b>	<b>11</b>	<b>0</b>	<b>0</b>
FTE	1.6	1.7	0.1	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	470	640	1,107	1,205	1,245
Non-Labor	23	14	63	54	39
NSE	0	0	0	0	0
<b>Total</b>	<b>493</b>	<b>655</b>	<b>1,170</b>	<b>1,260</b>	<b>1,283</b>
FTE	4.9	6.2	11.2	12.4	12.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	81	109	184	193	207
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>81</b>	<b>109</b>	<b>184</b>	<b>193</b>	<b>207</b>
FTE	0.9	1.1	1.9	2.1	2.2
<b>Escalation to 2013\$</b>					
Labor	56	56	61	34	0
Non-Labor	2	1	3	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>59</b>	<b>57</b>	<b>63</b>	<b>35</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	607	805	1,351	1,432	1,451
Non-Labor	25	16	66	55	39
NSE	0	0	0	0	0
<b>Total</b>	<b>633</b>	<b>821</b>	<b>1,417</b>	<b>1,487</b>	<b>1,490</b>
FTE	5.8	7.3	13.1	14.5	14.9

\* 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: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 4. Finance  
Workpaper: 2AG004.000 - FINANCE

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	155	162	11	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>155</b>	<b>162</b>	<b>11</b>	<b>0</b>	<b>0</b>
FTE	1.6	1.7	0.1	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	155	0	0	1.6	CCTR Transf	From 2100-3429.000	GSTMARIE20131 112174548083
Transfer labor costs to SoCalGas due to business function transfer.							
<b>2009 Total</b>	<b>155</b>	<b>0</b>	<b>0</b>	<b>1.6</b>			
2010	162	0	0	1.7	CCTR Transf	From 2100-3429.000	GSTMARIE20131 112174800927
Transfer labor costs to SoCalGas due to business function transfer.							
<b>2010 Total</b>	<b>162</b>	<b>0</b>	<b>0</b>	<b>1.7</b>			
2011	-1	0	0	0.0	1-Sided Adj	N/A	CYANO20131112 112602450
Exclusion of Compression Service Tariff (CST) costs related to the evaluation of CST facility installation site. Pursuant to CPUC decision D.12-12-037, all CST activities must be excluded from base rates.							
2011	12	0	0	0.1	CCTR Transf	From 2100-3429.000	GSTMARIE20131 112174947883
Transfer labor costs to SoCalGas due to business function transfer.							
<b>2011 Total</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0.1</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 4. Finance  
Workpaper: 2AG004.000 - FINANCE

<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>
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG005.000 - FINANCIAL & OPERATIONAL PLANNING**



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 5. Financial and Operational Planning  
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

**Activity Description:**

This department consists of two main groups: the Financial Planning group and the Business Planning and Budgets group. The Financial Planning group provides financial planning and performance review support to SoCalGas. This process includes development of the annual financial plan and providing financial analysis and reporting to management. The Business Planning and Budgets group provides planning and budgeting support to SoCalGas. Responsibilities include development of annual O&M budgets, preparation of monthly O&M performance reports and providing other financial consulting and client support activities as required.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		838	793	1,007	1,026	1,110	1,048	1,133	1,133	
Non-Labor		6	7	24	31	17	24	26	26	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>844</b>	<b>800</b>	<b>1,030</b>	<b>1,057</b>	<b>1,127</b>	<b>1,071</b>	<b>1,158</b>	<b>1,158</b>	
FTE		9.0	8.8	10.4	10.4	11.3	10.7	11.7	11.7	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 5. Financial and Operational Planning  
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

**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	3-YR Average	1,048	1,048	1,048	0	85	85	1,048	1,133	1,133
Non-Labor	3-YR Average	24	24	24	0	2	2	24	26	26
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,071</b>	<b>1,071</b>	<b>1,071</b>	<b>0</b>	<b>87</b>	<b>87</b>	<b>1,071</b>	<b>1,158</b>	<b>1,158</b>
FTE	3-YR Average	10.7	10.7	10.7	0.0	1.0	1.0	10.7	11.7	11.7

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2015	85	2	0	87	1.0	1-Sided Adj
Senior Analyst to support additional reporting requirements in the Financial and Operational Planning Department.						
<b>2015 Total</b>	<b>85</b>	<b>2</b>	<b>0</b>	<b>87</b>	<b>1.0</b>	
2016	85	2	0	87	1.0	1-Sided Adj
Senior Analyst to support additional reporting requirements in the Financial and Operational Planning Department.						
<b>2016 Total</b>	<b>85</b>	<b>2</b>	<b>0</b>	<b>87</b>	<b>1.0</b>	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 5. Financial and Operational Planning  
Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	531	474	814	864	952
Non-Labor	6	6	23	31	17
NSE	0	0	0	0	0
<b>Total</b>	<b>537</b>	<b>481</b>	<b>837</b>	<b>894</b>	<b>969</b>
FTE	6.2	5.8	8.8	8.9	9.7
<b>Adjustments (Nominal \$) **</b>					
Labor	115	156	10	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>115</b>	<b>156</b>	<b>10</b>	<b>0</b>	<b>0</b>
FTE	1.4	1.7	0.1	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	646	630	824	864	952
Non-Labor	6	6	23	31	17
NSE	0	0	0	0	0
<b>Total</b>	<b>652</b>	<b>637</b>	<b>847</b>	<b>894</b>	<b>969</b>
FTE	7.6	7.5	8.9	8.9	9.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	114	108	137	138	158
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>114</b>	<b>108</b>	<b>137</b>	<b>138</b>	<b>158</b>
FTE	1.4	1.3	1.5	1.5	1.6
<b>Escalation to 2013\$</b>					
Labor	78	55	45	24	0
Non-Labor	1	1	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>78</b>	<b>55</b>	<b>46</b>	<b>25</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	838	793	1,007	1,026	1,110
Non-Labor	6	7	24	31	17
NSE	0	0	0	0	0
<b>Total</b>	<b>844</b>	<b>800</b>	<b>1,030</b>	<b>1,057</b>	<b>1,127</b>
FTE	9.0	8.8	10.4	10.4	11.3

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

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

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 5. Financial and Operational Planning  
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	115	156	10	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>115</b>	<b>156</b>	<b>10</b>	<b>0</b>	<b>0</b>
FTE	1.4	1.7	0.1	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	72	0	0	0.6	CCTR Transf	From 2100-0071.000	GSTMARIE20131 112172043623
	Transfer labor costs to SoCalGas due to business function transfer.						
2009	43	0	0	0.8	CCTR Transf	From 2100-0275.000	GSTMARIE20131 112173515733
	Transfer labor costs to SoCalGas due to business function transfer.						
<b>2009 Total</b>	<b>115</b>	<b>0</b>	<b>0</b>	<b>1.4</b>			
2010	112	0	0	0.9	CCTR Transf	From 2100-0071.000	GSTMARIE20131 112172926223
	Transfer labor costs to SoCalGas due to business function transfer.						
2010	44	0	0	0.8	CCTR Transf	From 2100-0275.000	GSTMARIE20131 112173724853
	Transfer labor costs to SoCalGas due to business function transfer.						
<b>2010 Total</b>	<b>156</b>	<b>0</b>	<b>0</b>	<b>1.7</b>			
2011	9	0	0	0.1	CCTR Transf	From 2100-0071.000	GSTMARIE20131 112173217440
	Transfer labor costs to SoCalGas due to business function transfer.						
2011	2	0	0	0.0	CCTR Transf	From 2100-0275.000	GSTMARIE20131 112173904743
	Transfer labor costs to SoCalGas due to business function transfer.						

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 5. Financial and Operational Planning  
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

<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>
<b>2011 Total</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0.1</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG010.000 - CLAIMS PAYMENTS AND RECOVERY**

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 6. Claims Payments and Recovery  
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

**Activity Description:**

This department is responsible for net payments for all third party property damage, bodily injury and recovery claims for SoCalGas. After a liability determination has been made for both third party liability and recovery cases by the SoCalGas Claims department, claims payments or billing requests are processed and tracked through internal data bases to ensure documentation and follow-up.

**Forecast Explanations:**

**Labor - 5-YR Average**

The 5-year averaging methodology produces the most representative forecast of Claims Payments and Recovery expenses because it captures the annual fluctuations in activity. There is an increasing trend in the cost to litigate and settle claims and we do not expect a decline in costs for these activities in the forecast period.

**Non-Labor - 5-YR Average**

The 5-year averaging methodology produces the most representative forecast of Claims Payments and Recovery expenses because it captures the annual fluctuations in activity. There is an increasing trend in the cost to litigate and settle claims and we do not expect a decline in costs for these activities in the forecast period.

**NSE - 5-YR Average**

Not applicable

**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	0	
Non-Labor		7,427	8,125	2,273	4,807	7,466	6,020	6,020	6,020	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>7,427</b>	<b>8,125</b>	<b>2,273</b>	<b>4,807</b>	<b>7,466</b>	<b>6,020</b>	<b>6,020</b>	<b>6,020</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 6. Claims Payments and Recovery  
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

**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 Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>6,020</b>	<b>6,020</b>	<b>6,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,020</b>	<b>6,020</b>	<b>6,020</b>
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

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

*Note: Totals may include rounding differences.*



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 6. Claims Payments and Recovery  
Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	6,704	7,518	2,186	4,724	7,466
NSE	0	0	0	0	0
<b>Total</b>	<b>6,704</b>	<b>7,518</b>	<b>2,186</b>	<b>4,724</b>	<b>7,466</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	6,704	7,518	2,186	4,724	7,466
NSE	0	0	0	0	0
<b>Total</b>	<b>6,704</b>	<b>7,518</b>	<b>2,186</b>	<b>4,724</b>	<b>7,466</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	723	607	87	83	0
NSE	0	0	0	0	0
<b>Total</b>	<b>723</b>	<b>607</b>	<b>87</b>	<b>83</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	0	0
Non-Labor	7,427	8,125	2,273	4,807	7,466
NSE	0	0	0	0	0
<b>Total</b>	<b>7,427</b>	<b>8,125</b>	<b>2,273</b>	<b>4,807</b>	<b>7,466</b>
FTE	0.0	0.0	0.0	0.0	0.0

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

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

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 6. Claims Payments and Recovery  
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	6,704	7,518	2,186	4,724	7,466
NSE	0	0	0	0	0
<b>Total</b>	<b>6,704</b>	<b>7,518</b>	<b>2,186</b>	<b>4,724</b>	<b>7,466</b>
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	0	6,604	0	0.0	1-Sided Adj	N/A	CYANO20131125 110911397
Claims payments data (normalized)							
2009	0	100	0	0.0	1-Sided Adj	N/A	CYANO20131125 110944740
Claims recovery expense data							
<b>2009 Total</b>	<b>0</b>	<b>6,704</b>	<b>0</b>	<b>0.0</b>			
2010	0	7,341	0	0.0	1-Sided Adj	N/A	CYANO20131125 111058490
Claims payments data							
2010	0	177	0	0.0	1-Sided Adj	N/A	CYANO20131125 111116180
Claims recovery expense data							
<b>2010 Total</b>	<b>0</b>	<b>7,518</b>	<b>0</b>	<b>0.0</b>			
2011	0	2,067	0	0.0	1-Sided Adj	N/A	CYANO20131125 111148877
Claims payments data							
2011	0	119	0	0.0	1-Sided Adj	N/A	CYANO20131125 111207037
Claims recovery expense data							

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 6. Claims Payments and Recovery  
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

<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>
<b>2011 Total</b>	<b>0</b>	<b>2,186</b>	<b>0</b>	<b>0.0</b>			
2012	0	4,642	0	0.0	1-Sided Adj	N/A	CYANO20131125 111243370
Claims payments data							
2012	0	83	0	0.0	1-Sided Adj	N/A	CYANO20131125 111306410
Claims recovery expense data							
<b>2012 Total</b>	<b>0</b>	<b>4,724</b>	<b>0</b>	<b>0.0</b>			
2013	0	63	0	0.0	1-Sided Adj	N/A	CYANO20140206 131718520
Claims recovery expense data							
2013	0	7,403	0	0.0	1-Sided Adj	N/A	CYANO20140212 143018620
Claims payments data (normalized)							
<b>2013 Total</b>	<b>0</b>	<b>7,466</b>	<b>0</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: C. Legal Division  
Workpaper: 2AG007.000

**Summary for Category: C. Legal Division**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	6,077	5,902	5,902	5,902
Non-Labor	386	381	381	381
NSE	0	0	0	0
<b>Total</b>	<b>6,463</b>	<b>6,283</b>	<b>6,283</b>	<b>6,283</b>
FTE	36.7	36.0	36.0	36.0

**Workpapers belonging to this Category:**

**2AG007.000 LEGAL**

Labor	6,077	5,902	5,902	5,902
Non-Labor	386	381	381	381
NSE	0	0	0	0
<b>Total</b>	<b>6,463</b>	<b>6,283</b>	<b>6,283</b>	<b>6,283</b>
FTE	36.7	36.0	36.0	36.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG007.000 - LEGAL**

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: C. Legal Division  
Category-Sub: 1. Legal Division  
Workpaper: 2AG007.000 - LEGAL

**Activity Description:**

The Law department provides legal services to SoCalGas through three primary resources: (1) in-house attorneys and staff (i.e., paralegals and legal research attorneys), (2) outside counsel, and (3) Corporate Center attorneys. The Law department is headed by a General Counsel charged with representing the legal interests of SoCalGas as a separate entity. The General Counsel is supported by three Assistant General Counsels, who oversee the Regulatory, Litigation, and Commercial and Environmental practice areas.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	0	1,513	5,579	5,369	6,077	5,902	5,902	5,902		
Non-Labor	0	120	330	397	386	381	381	381		
NSE	0	0	0	0	0	0	0	0		
<b>Total</b>	<b>0</b>	<b>1,633</b>	<b>5,909</b>	<b>5,766</b>	<b>6,463</b>	<b>6,283</b>	<b>6,283</b>	<b>6,283</b>		
FTE	0.0	7.7	34.2	33.3	36.7	36.0	36.0	36.0		

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: C. Legal Division  
Category-Sub: 1. Legal Division  
Workpaper: 2AG007.000 - LEGAL

**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	3-YR Average	5,675	5,675	5,675	227	227	227	5,902	5,902	5,902
Non-Labor	3-YR Average	371	371	371	10	10	10	381	381	381
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>6,046</b>	<b>6,046</b>	<b>6,046</b>	<b>237</b>	<b>237</b>	<b>237</b>	<b>6,283</b>	<b>6,283</b>	<b>6,283</b>
FTE	3-YR Average	34.7	34.7	34.7	1.3	1.3	1.3	36.0	36.0	36.0

**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	27	0	0	27	0.3	1-Sided Adj

Legal Research Attorney vacancy in 2013 will be filled in 2014 to provide legal research and writing and litigation support.

2014	200	10	0	210	1.0	1-Sided Adj
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Commerical & Environmental Managing Attorney to meet increasing demand of department activities, such as environmental compliance and commercial transactions.

<b>2014 Total</b>	<b>227</b>	<b>10</b>	<b>0</b>	<b>237</b>	<b>1.3</b>
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2015	27	0	0	27	0.3	1-Sided Adj
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Legal Research Attorney vacancy in 2013 will be filled in 2014 to provide legal research and writing and litigation support.

2015	200	10	0	210	1.0	1-Sided Adj
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Commerical & Environmental Managing Attorney to meet increasing demand of department activities, such as environmental compliance and commercial transactions.

<b>2015 Total</b>	<b>227</b>	<b>10</b>	<b>0</b>	<b>237</b>	<b>1.3</b>
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2016	27	0	0	27	0.3	1-Sided Adj
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Legal Research Attorney vacancy in 2013 will be filled in 2014 to provide legal research and writing and litigation support.

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: C. Legal Division  
 Category-Sub: 1. Legal Division  
 Workpaper: 2AG007.000 - LEGAL

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	200	10	0	210	1.0	1-Sided Adj

Commerical & Environmental Managing Attorney to meet increasing demand of department activities, such as environmental compliance and commercial transactions.

<b>2016 Total</b>	<b>227</b>	<b>10</b>	<b>0</b>	<b>237</b>	<b>1.3</b>	
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*Note: Totals may include rounding differences.*



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: C. Legal Division  
Category-Sub: 1. Legal Division  
Workpaper: 2AG007.000 - LEGAL

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	1,198	4,569	4,519	5,211
Non-Labor	0	111	317	390	386
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>1,310</b>	<b>4,886</b>	<b>4,909</b>	<b>5,597</b>
FTE	0.0	6.5	29.2	28.5	31.4
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	1,198	4,569	4,519	5,211
Non-Labor	0	111	317	390	386
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>1,310</b>	<b>4,886</b>	<b>4,909</b>	<b>5,597</b>
FTE	0.0	6.5	29.2	28.5	31.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	209	759	724	866
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>209</b>	<b>759</b>	<b>724</b>	<b>866</b>
FTE	0.0	1.2	5.0	4.7	5.3
<b>Escalation to 2013\$</b>					
Labor	0	105	252	126	0
Non-Labor	0	9	13	7	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>114</b>	<b>264</b>	<b>133</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	1,513	5,579	5,369	6,077
Non-Labor	0	120	330	397	386
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>1,633</b>	<b>5,909</b>	<b>5,766</b>	<b>6,463</b>
FTE	0.0	7.7	34.2	33.2	36.7

\* 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: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: C. Legal Division  
 Category-Sub: 1. Legal Division  
 Workpaper: 2AG007.000 - LEGAL

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: D. Ext Affairs & Emp Communications Division  
Workpaper: VARIOUS

**Summary for Category: D. Ext Affairs & Emp Communications Division**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	850	921	1,071	1,141
Non-Labor	330	363	373	378
NSE	0	0	0	0
<b>Total</b>	<b>1,180</b>	<b>1,284</b>	<b>1,444</b>	<b>1,519</b>
FTE	8.2	8.0	10.0	11.0

**Workpapers belonging to this Category:**

**2AG012.000 EXTERNAL AFFAIRS & EMPLOYEE COMMUNICATIONS VP**

Labor	281	281	281	281
Non-Labor	121	121	121	121
NSE	0	0	0	0
<b>Total</b>	<b>402</b>	<b>402</b>	<b>402</b>	<b>402</b>
FTE	2.1	2.0	2.0	2.0

**2AG011.000 MEDIA & EMPLOYEE COMMUNICATIONS**

Labor	569	640	790	860
Non-Labor	115	148	158	163
NSE	0	0	0	0
<b>Total</b>	<b>684</b>	<b>788</b>	<b>948</b>	<b>1,023</b>
FTE	6.1	6.0	8.0	9.0

**2AG006.000 CORPORATE MEMBERSHIPS**

Labor	0	0	0	0
Non-Labor	94	94	94	94
NSE	0	0	0	0
<b>Total</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>94</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG012.000 - EXTERNAL AFFAIRS & EMPLOYEE COMMUNICATIONS VP**

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 1. Regional VP - Ext Affairs & Emp Communications  
 Workpaper: 2AG012.000 - EXTERNAL AFFAIRS & EMPLOYEE COMMUNICATIONS VP

**Activity Description:**

External Affairs consists of three groups that support business operations and manage interactions with SoCalGas employees and external stakeholders. The three groups are: Regional Public Affairs, Communications (Media and Employee), and Community Relations. Led by a Regional Vice President, the division is responsible for supporting business operations by maintaining governmental and community relationships, supporting charitable contributions, and overseeing media relations and employee communications. The leadership of the External Affairs division ensures that these three groups are united and provide consistent representation and communication to SoCalGas' external and internal stakeholders.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**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	48	281	281	281	281	
Non-Labor		0	0	0	3	121	121	121	121	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>401</b>	<b>402</b>	<b>402</b>	<b>402</b>	
FTE		0.0	0.0	0.0	0.2	2.1	2.0	2.0	2.0	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 1. Regional VP - Ext Affairs & Emp Communications  
 Workpaper: 2AG012.000 - EXTERNAL AFFAIRS & EMPLOYEE COMMUNICATIONS VP

**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	3-YR Average	110	110	110	171	171	171	281	281	281
Non-Labor	3-YR Average	41	41	41	80	80	80	121	121	121
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>151</b>	<b>151</b>	<b>151</b>	<b>251</b>	<b>251</b>	<b>251</b>	<b>402</b>	<b>402</b>	<b>402</b>
FTE	3-YR Average	0.7	0.7	0.7	1.3	1.3	1.3	2.0	2.0	2.0

**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	171	80	0	251	1.3	1-Sided Adj

True-up of annual labor and non-labor expenses for cost center to reflect expected costs for forecast period. Regional Vice President of External Affairs department created at end of 2012, with responsibility over Communications (Media and Employee), Community Relations, and Regional Public Affairs.

<b>2014 Total</b>	<b>171</b>	<b>80</b>	<b>0</b>	<b>251</b>	<b>1.3</b>	
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2015	171	80	0	251	1.3	1-Sided Adj
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True-up of annual labor and non-labor expenses for cost center to reflect expected costs for forecast period. Regional Vice President of External Affairs department created at end of 2012, with responsibility over Communications (Media and Employee), Community Relations, and Regional Public Affairs.

<b>2015 Total</b>	<b>171</b>	<b>80</b>	<b>0</b>	<b>251</b>	<b>1.3</b>	
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2016	171	80	0	251	1.3	1-Sided Adj
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True-up of annual labor and non-labor expenses for cost center to reflect expected costs for forecast period. Regional Vice President of External Affairs department created at end of 2012, with responsibility over Communications (Media and Employee), Community Relations, and Regional Public Affairs.

<b>2016 Total</b>	<b>171</b>	<b>80</b>	<b>0</b>	<b>251</b>	<b>1.3</b>	
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*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 1. Regional VP - Ext Affairs & Emp Communications  
 Workpaper: 2AG012.000 - EXTERNAL AFFAIRS & EMPLOYEE COMMUNICATIONS VP

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	40	241
Non-Labor	0	0	0	3	124
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>364</b>
FTE	0.0	0.0	0.0	0.1	1.8
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	40	241
Non-Labor	0	0	0	3	121
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>361</b>
FTE	0.0	0.0	0.0	0.1	1.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	6	40
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>40</b>
FTE	0.0	0.0	0.0	0.0	0.3
<b>Escalation to 2013\$</b>					
Labor	0	0	0	1	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	48	281
Non-Labor	0	0	0	3	121
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>401</b>
FTE	0.0	0.0	0.0	0.1	2.1

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

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

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 1. Regional VP - Ext Affairs & Emp Communications  
 Workpaper: 2AG012.000 - EXTERNAL AFFAIRS & EMPLOYEE COMMUNICATIONS VP

**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	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
2013	0	-3	0	0.0	1-Sided Adj	N/A	CYANO20140226 122819100
Charge related to refundable program (ESAP).							
<b>2013 Total</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**2AG011.000 - MEDIA & EMPLOYEE COMMUNICATIONS**

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 2. Communications (Media and Employee)  
 Workpaper: 2AG011.000 - MEDIA & EMPLOYEE COMMUNICATIONS

**Activity Description:**

Media and Employee Communications is responsible for all news media relations and employee communications on gas incidents, outages, appliance and natural gas safety, natural disaster response, emergency preparedness, utility infrastructure projects, winter preparedness, energy efficiency and customer assistance programs, and employee communications. Media and Employee Communications provides proactive communications to audiences in preparation for changes in bills, weather impacts, new customer service channels and programs, and other appropriate topics. Further, Media and Employee Communications has specific requirements with respect to local or regional disasters and other major incidents where public information is essential, including communication via social media.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		138	136	435	527	569	640	790	860	
Non-Labor		70	40	131	197	115	148	158	163	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>208</b>	<b>176</b>	<b>567</b>	<b>725</b>	<b>683</b>	<b>788</b>	<b>948</b>	<b>1,023</b>	
FTE		1.0	1.0	3.9	5.0	6.1	6.0	8.0	9.0	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 2. Communications (Media and Employee)  
 Workpaper: 2AG011.000 - MEDIA & EMPLOYEE COMMUNICATIONS

**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	3-YR Average	510	510	510	130	280	350	640	790	860
Non-Labor	3-YR Average	148	148	148	0	10	15	148	158	163
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>658</b>	<b>658</b>	<b>658</b>	<b>130</b>	<b>290</b>	<b>365</b>	<b>788</b>	<b>948</b>	<b>1,023</b>
FTE	3-YR Average	5.0	5.0	5.0	1.0	3.0	4.0	6.0	8.0	9.0

**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	130	0	0	130	1.0	1-Sided Adj

Labor true-up to meet demands of current operating needs. The Media and Employee Communications department is tasked with communicating to diverse internal and external audiences. These audiences expect information to be readily available online using various multi-media channels. The department needs the skilled staff and resources to meet these needs. This department's functions and activities will continue to grow in response to increasing awareness of natural gas incidents and public scrutiny of the industry is creating a greater demand for information.

<b>2014 Total</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>130</b>	<b>1.0</b>	
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2015	80	5	0	85	1.0	1-Sided Adj
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Intranet designer/programmer: The addition of an intranet designer/programmer will allow the department to provide more consistent updates to the employee intranet site and digiboards. These communication tools help keep employees updated about company news and information that they can share with customers, friends and family. Messages include important information about emergency response, safety and customer programs. The designer/programmer would create graphics and images to support the messages and ensure timely information updates.

2015	70	5	0	75	1.0	1-Sided Adj
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Media & Employee Communications Specialist: Increasing awareness of natural gas incidents and public scrutiny of the industry is creating a greater demand for information. An additional communications specialist would support the existing communications managers in responding to requests for interviews and information from the media. This position would manage smaller projects to allow the communications managers to focus on urgent media requests and other high-priority issues. This position would also help disseminate proactive information about safety, customer programs and what SCG does to support the community.

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 2. Communications (Media and Employee)  
 Workpaper: 2AG011.000 - MEDIA & EMPLOYEE COMMUNICATIONS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2015	130	0	0	130	1.0	1-Sided Adj

Labor true-up to meet demands of current operating needs. The Media and Employee Communications department is tasked with communicating to diverse internal and external audiences. These audiences expect information to be readily available online using various multi-media channels. The department needs the skilled staff and resources to meet these needs. This department's functions and activities will continue to grow in response to increasing awareness of natural gas incidents and public scrutiny of the industry is creating a greater demand for information.

<b>2015 Total</b>	<b>280</b>	<b>10</b>	<b>0</b>	<b>290</b>	<b>3.0</b>	
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2016	80	5	0	85	1.0	1-Sided Adj
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Intranet designer/programmer: The addition of an intranet designer/programmer will allow the department to provide more consistent updates to the employee intranet site and digiboards. These communication tools help keep employees updated about company news and information that they can share with customers, friends and family. Messages include important information about emergency response, safety and customer programs. The designer/programmer would create graphics and images to support the messages and ensure timely information updates.

2016	70	5	0	75	1.0	1-Sided Adj
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Media & Employee Communications Specialist: Increasing awareness of natural gas incidents and public scrutiny of the industry is creating a greater demand for information. An additional communications specialist would support the existing communications managers in responding to requests for interviews and information from the media. This position would manage smaller projects to allow the communications managers to focus on urgent media requests and other high-priority issues. This position would also help disseminate proactive information about safety, customer programs and what SCG does to support the community.

2016	70	5	0	75	1.0	1-Sided Adj
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*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 2. Communications (Media and Employee)  
 Workpaper: 2AG011.000 - MEDIA & EMPLOYEE COMMUNICATIONS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
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Social Media/Videographer Communications Specialist: Video development and social media channels are highly effective tools to share information. A recent study from the Pew Research Center\* found that 39 percent of adults get their news from online or a mobile device and 31 percent of adults own a tablet computer. These numbers continue to increase every year as more people seek information online. Media and Employee Communications would like to do more in this area, but needs additional support to make the most of this communications opportunity. This position would develop video content that can be shared with both internal and external audiences. It would allow SCG to communicate directly with these audiences on various online and social media platforms, and share information that would be beneficial to customers and employees.

\*The Pew Research Center's Project for Excellence in Journalism: The State of the News Media 2013: <http://stateofthemedias.org/2013/overview-5/key-findings/>

2016	130	0	0	130	1.0	1-Sided Adj
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Labor true-up to meet demands of current operating needs. The Media and Employee Communications department is tasked with communicating to diverse internal and external audiences. These audiences expect information to be readily available online using various multi-media channels. The department needs the skilled staff and resources to meet these needs. This department's functions and activities will continue to grow in response to increasing awareness of natural gas incidents and public scrutiny of the industry is creating a greater demand for information.

<b>2016 Total</b>	<b>350</b>	<b>15</b>	<b>0</b>	<b>365</b>	<b>4.0</b>	
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*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: D. Ext Affairs & Emp Communications Division  
Category-Sub: 2. Communications (Media and Employee)  
Workpaper: 2AG011.000 - MEDIA & EMPLOYEE COMMUNICATIONS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	106	108	357	444	488
Non-Labor	63	37	126	194	115
NSE	0	0	0	0	0
<b>Total</b>	<b>169</b>	<b>145</b>	<b>483</b>	<b>638</b>	<b>602</b>
FTE	0.8	0.8	3.4	4.3	5.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	106	108	357	444	488
Non-Labor	63	37	126	194	115
NSE	0	0	0	0	0
<b>Total</b>	<b>169</b>	<b>145</b>	<b>483</b>	<b>638</b>	<b>602</b>
FTE	0.8	0.8	3.4	4.3	5.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	19	19	59	71	81
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>19</b>	<b>19</b>	<b>59</b>	<b>71</b>	<b>81</b>
FTE	0.2	0.2	0.6	0.7	0.9
<b>Escalation to 2013\$</b>					
Labor	13	9	20	12	0
Non-Labor	7	3	5	3	0
NSE	0	0	0	0	0
<b>Total</b>	<b>20</b>	<b>12</b>	<b>25</b>	<b>16</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	138	136	435	527	569
Non-Labor	70	40	131	197	115
NSE	0	0	0	0	0
<b>Total</b>	<b>208</b>	<b>176</b>	<b>567</b>	<b>725</b>	<b>683</b>
FTE	1.0	1.0	4.0	5.0	6.1

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

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

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 2. Communications (Media and Employee)  
 Workpaper: 2AG011.000 - MEDIA & EMPLOYEE COMMUNICATIONS

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2AG006.000 - CORPORATE MEMBERSHIPS**



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 3. Corporate Memberships  
 Workpaper: 2AG006.000 - CORPORATE MEMBERSHIPS

**Activity Description:**

The Community Relations group is responsible for paying and processing annual membership dues for various external organizations that support company programs and services. These memberships directly benefit the residential and/or business customers that receive service from SoCalGas.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**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	0	
Non-Labor		101	115	84	105	94	94	94	94	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>101</b>	<b>115</b>	<b>84</b>	<b>105</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>94</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 3. Corporate Memberships  
 Workpaper: 2AG006.000 - CORPORATE MEMBERSHIPS

**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	3-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	3-YR Average	94	94	94	0	0	0	94	94	94
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>94</b>	<b>94</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94</b>	<b>94</b>	<b>94</b>
FTE	3-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: D. Ext Affairs & Emp Communications Division  
Category-Sub: 3. Corporate Memberships  
Workpaper: 2AG006.000 - CORPORATE MEMBERSHIPS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	65	76	54	30	99
NSE	0	0	0	0	0
<b>Total</b>	<b>65</b>	<b>76</b>	<b>54</b>	<b>30</b>	<b>99</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	26	30	27	74	-5
NSE	0	0	0	0	0
<b>Total</b>	<b>26</b>	<b>30</b>	<b>27</b>	<b>74</b>	<b>-5</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	91	107	81	104	94
NSE	0	0	0	0	0
<b>Total</b>	<b>91</b>	<b>107</b>	<b>81</b>	<b>104</b>	<b>94</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	10	9	3	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>10</b>	<b>9</b>	<b>3</b>	<b>2</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	0	0
Non-Labor	101	115	84	105	94
NSE	0	0	0	0	0
<b>Total</b>	<b>101</b>	<b>115</b>	<b>84</b>	<b>105</b>	<b>94</b>
FTE	0.0	0.0	0.0	0.0	0.0

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

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

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 3. Corporate Memberships  
 Workpaper: 2AG006.000 - CORPORATE MEMBERSHIPS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	26	30	27	74	-5
NSE	0	0	0	0	0
<b>Total</b>	<b>26</b>	<b>30</b>	<b>27</b>	<b>74</b>	<b>-5</b>
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	0	26	0	0.0	1-Sided Adj	N/A	CYANO20140219 145245627

Accounting adjustment for corporate membership dues charged to incorrect cost element or cost center.

<b>2009 Total</b>	<b>0</b>	<b>26</b>	<b>0</b>	<b>0.0</b>			
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2010	0	30	0	0.0	1-Sided Adj	N/A	CYANO20131205 163820320
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Accounting adjustment for corporate membership dues charged to incorrect cost element or cost center.

<b>2010 Total</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0.0</b>			
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2011	0	27	0	0.0	1-Sided Adj	N/A	CYANO20131205 163901113
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Accounting adjustment for corporate membership dues charged to incorrect cost element or cost center.

<b>2011 Total</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>0.0</b>			
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2012	0	74	0	0.0	1-Sided Adj	N/A	CYANO20131205 163924153
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Accounting adjustment for corporate membership dues charged to incorrect cost element or cost center.

Note: Totals may include rounding differences.

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

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Emp Communications Division  
 Category-Sub: 3. Corporate Memberships  
 Workpaper: 2AG006.000 - CORPORATE MEMBERSHIPS

<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>
<b>2012 Total</b>	<b>0</b>	<b>74</b>	<b>0</b>	<b>0.0</b>			
2013	0	-35	0	0.0	1-Sided Adj	N/A	CYANO20140219 144823340
Accounting Adjustment							
2013	0	30	0	0.0	1-Sided Adj	N/A	CYANO20140219 145020010
Accounting adjustment for corporate membership dues charged to incorrect cost element or cost center.							
<b>2013 Total</b>	<b>0</b>	<b>-5</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales

**Summary of Shared Services Workpapers:**

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Regulatory Division	3,165	3,519	3,659	3,659
B. Accounting and Finance Division	1,724	1,913	1,913	1,913
D. Ext Affairs & Employee Communications Division	634	798	870	870
<b>Total</b>	<b>5,523</b>	<b>6,230</b>	<b>6,442</b>	<b>6,442</b>

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Cost Center: VARIOUS

**Summary for Category: A. Regulatory Division**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	2,971	3,216	3,341	3,341
Non-Labor	195	302	317	317
NSE	0	0	0	0
<b>Total</b>	<b>3,166</b>	<b>3,518</b>	<b>3,658</b>	<b>3,658</b>
FTE	29.3	31.4	32.6	32.6

**Cost Centers belonging to this Category:**

**2200-2305.000 SCG REGULATORY AFFAIRS DIRECTOR**

Labor	239	234	234	234
Non-Labor	17	23	23	23
NSE	0	0	0	0
<b>Total</b>	<b>256</b>	<b>257</b>	<b>257</b>	<b>257</b>
FTE	2.1	2.1	2.1	2.1

**2200-2075.000 REGULATORY CASE MANAGEMENT**

Labor	918	856	956	956
Non-Labor	57	61	76	76
NSE	0	0	0	0
<b>Total</b>	<b>975</b>	<b>917</b>	<b>1,032</b>	<b>1,032</b>
FTE	9.1	8.4	9.4	9.4

**2200-2343.000 CASE MANAGEMENT - ADMIN SUPPORT**

Labor	56	54	54	54
Non-Labor	1	1	1	1
NSE	0	0	0	0
<b>Total</b>	<b>57</b>	<b>55</b>	<b>55</b>	<b>55</b>
FTE	1.0	1.0	1.0	1.0

**2200-2307.000 GAS RATES ANALYSIS**

Labor	522	514	514	514
Non-Labor	11	10	10	10
NSE	0	0	0	0
<b>Total</b>	<b>533</b>	<b>524</b>	<b>524</b>	<b>524</b>
FTE	5.1	5.1	5.1	5.1

**2200-2308.000 GAS DEMAND FORECASTING & ANALYSIS**

Labor	558	557	557	557
Non-Labor	51	46	46	46
NSE	0	0	0	0
<b>Total</b>	<b>609</b>	<b>603</b>	<b>603</b>	<b>603</b>
FTE	4.9	5.0	5.0	5.0

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Cost Center: VARIOUS

In 2013\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2013	2014	2015	2016

**2200-2040.000 GRC & REVENUE REQUIREMENTS**

Labor	678	1,001	1,026	1,026
Non-Labor	58	161	161	161
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>736</b>	<b>1,162</b>	<b>1,187</b>	<b>1,187</b>
FTE	7.1	9.8	10.0	10.0

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**2200-2305.000 - SCG REGULATORY AFFAIRS DIRECTOR**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 1. Director - Regulatory Affairs  
 Cost Center: 2200-2305.000 - SCG REGULATORY AFFAIRS DIRECTOR

**Activity Description:**

The Director of Regulatory Affairs provides management and leadership of the department, including oversight of Case Management, Tariff Administration, Rates Analysis, and Forecasting groups. The Director also provides guidance on regulatory strategy in CPUC proceedings and supports compliance with CPUC orders and decisions for SoCalGas.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		158	165	225	237	239	234	234	234	
Non-Labor		24	16	14	37	17	23	23	23	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>182</b>	<b>180</b>	<b>240</b>	<b>274</b>	<b>256</b>	<b>257</b>	<b>257</b>	<b>257</b>	
FTE		1.1	1.1	2.0	2.1	2.1	2.1	2.1	2.1	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 1. Director - Regulatory Affairs  
 Cost Center: 2200-2305.000 - SCG REGULATORY AFFAIRS DIRECTOR

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	239	17	0	256	2.10	234	23	0	257	2.07
<b>Total Incurred</b>	<b>239</b>	<b>17</b>	<b>0</b>	<b>256</b>	<b>2.10</b>	<b>234</b>	<b>23</b>	<b>0</b>	<b>257</b>	<b>2.07</b>
<b>% Allocation</b>										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	10.00%	10.00%				10.00%	10.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	234	23	0	257	2.07	234	23	0	257	2.07
<b>Total Incurred</b>	<b>234</b>	<b>23</b>	<b>0</b>	<b>257</b>	<b>2.07</b>	<b>234</b>	<b>23</b>	<b>0</b>	<b>257</b>	<b>2.07</b>
<b>% Allocation</b>										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	10.00%	10.00%				10.00%	10.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2014**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2015**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2016**

Weighted average of department allocations

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 1. Director - Regulatory Affairs  
 Cost Center: 2200-2305.000 - SCG REGULATORY AFFAIRS DIRECTOR

**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	3-YR Average	234	234	234	0	0	0	234	234	234
Non-Labor	3-YR Average	23	23	23	0	0	0	23	23	23
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>257</b>	<b>257</b>	<b>257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257</b>	<b>257</b>	<b>257</b>
FTE	3-YR Average	2.1	2.1	2.1	0.0	0.0	0.0	2.1	2.1	2.1

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 1. Director - Regulatory Affairs  
Cost Center: 2200-2305.000 - SCG REGULATORY AFFAIRS DIRECTOR

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	122	131	185	200	205
Non-Labor	22	15	443	502	17
NSE	0	0	0	0	0
<b>Total</b>	<b>144</b>	<b>145</b>	<b>628</b>	<b>702</b>	<b>222</b>
FTE	1.0	1.0	1.7	1.8	1.8
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	-429	-466	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-429</b>	<b>-466</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	122	131	185	200	205
Non-Labor	22	15	14	36	17
NSE	0	0	0	0	0
<b>Total</b>	<b>144</b>	<b>145</b>	<b>199</b>	<b>236</b>	<b>222</b>
FTE	1.0	1.0	1.7	1.8	1.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	22	23	31	32	34
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>22</b>	<b>23</b>	<b>31</b>	<b>32</b>	<b>34</b>
FTE	0.2	0.2	0.3	0.3	0.3
<b>Escalation to 2013\$</b>					
Labor	14	11	10	5	0
Non-Labor	2	1	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>16</b>	<b>12</b>	<b>10</b>	<b>6</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	158	165	225	237	239
Non-Labor	24	16	14	37	17
NSE	0	0	0	0	0
<b>Total</b>	<b>182</b>	<b>180</b>	<b>240</b>	<b>274</b>	<b>256</b>
FTE	1.2	1.2	2.0	2.1	2.1

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 1. Director - Regulatory Affairs  
 Cost Center: 2200-2305.000 - SCG REGULATORY AFFAIRS DIRECTOR

**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	-429	-466	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-429</b>	<b>-466</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
2011	0	-429	0	0.0	CCTR Transf	To 2200-2309.000	CYANO20131205 132500327
Transfer non-shared service function Regulatory Noticing to NSS cost center.							
<b>2011 Total</b>	<b>0</b>	<b>-429</b>	<b>0</b>	<b>0.0</b>			
2012	0	-466	0	0.0	CCTR Transf	To 2200-2309.000	CYANO20131205 132531177
Transfer non-shared service function Regulatory Noticing to NSS cost center.							
<b>2012 Total</b>	<b>0</b>	<b>-466</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2200-2075.000 - REGULATORY CASE MANAGEMENT**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 2. Case Management  
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

**Activity Description:**

Regulatory Case Management: (1) coordinate participation in regulatory proceedings and related activities before the CPUC, including rate and non-rate applications, CPUC-initiated investigations and rulemakings, and related legislative activities; (2) managing all regulatory filings with the CPUC; and (3) ensuring compliance with all CPUC directives and requirements

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		600	618	783	867	918	856	956	956	
Non-Labor		44	32	55	70	57	61	76	76	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>644</b>	<b>650</b>	<b>838</b>	<b>937</b>	<b>975</b>	<b>917</b>	<b>1,032</b>	<b>1,032</b>	
FTE		5.4	6.0	7.7	8.4	9.1	8.4	9.4	9.4	

*Note: Totals may include rounding differences.*



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 2. Case Management  
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	918	57	0	975	9.09	856	61	0	917	8.40
<b>Total Incurred</b>	<b>918</b>	<b>57</b>	<b>0</b>	<b>975</b>	<b>9.09</b>	<b>856</b>	<b>61</b>	<b>0</b>	<b>917</b>	<b>8.40</b>
<b>% Allocation</b>										
Retained	82.50%	82.50%				79.00%	79.00%			
SEU	17.50%	17.50%				21.00%	21.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	956	76	0	1,032	9.40	956	76	0	1,032	9.40
<b>Total Incurred</b>	<b>956</b>	<b>76</b>	<b>0</b>	<b>1,032</b>	<b>9.40</b>	<b>956</b>	<b>76</b>	<b>0</b>	<b>1,032</b>	<b>9.40</b>
<b>% Allocation</b>										
Retained	79.00%	79.00%				79.00%	79.00%			
SEU	21.00%	21.00%				21.00%	21.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2014**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2015**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2016**

Weighted average of department allocations

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 2. Case Management  
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

**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	3-YR Average	856	856	856	0	100	100	856	956	956
Non-Labor	3-YR Average	61	61	61	0	15	15	61	76	76
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>917</b>	<b>917</b>	<b>917</b>	<b>0</b>	<b>115</b>	<b>115</b>	<b>917</b>	<b>1,032</b>	<b>1,032</b>
FTE	3-YR Average	8.4	8.4	8.4	0.0	1.0	1.0	8.4	9.4	9.4

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2015	100	15	0	115	1.0	1-Sided Adj
Additional Case Manager to meet demands of increasing regulatory activity.						
<b>2015 Total</b>	<b>100</b>	<b>15</b>	<b>0</b>	<b>115</b>	<b>1.0</b>	
2016	100	15	0	115	1.0	1-Sided Adj
Additional Case Manager to meet demands of increasing regulatory activity.						
<b>2016 Total</b>	<b>100</b>	<b>15</b>	<b>0</b>	<b>115</b>	<b>1.0</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 2. Case Management  
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	461	393	542	633	685
Non-Labor	54	37	55	64	54
NSE	0	0	0	0	0
<b>Total</b>	<b>515</b>	<b>430</b>	<b>598</b>	<b>697</b>	<b>739</b>
FTE	3.9	3.7	5.6	6.3	6.9
<b>Adjustments (Nominal \$) **</b>					
Labor	4	99	102	100	104
Non-Labor	-14	-7	-2	4	3
NSE	0	0	0	0	0
<b>Total</b>	<b>-9</b>	<b>92</b>	<b>100</b>	<b>104</b>	<b>106</b>
FTE	0.7	1.4	1.0	0.9	0.9
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	466	492	644	732	788
Non-Labor	40	30	53	68	57
NSE	0	0	0	0	0
<b>Total</b>	<b>506</b>	<b>522</b>	<b>697</b>	<b>801</b>	<b>845</b>
FTE	4.6	5.1	6.6	7.2	7.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	80	84	105	116	130
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>80</b>	<b>84</b>	<b>105</b>	<b>116</b>	<b>130</b>
FTE	0.8	0.9	1.1	1.2	1.3
<b>Escalation to 2013\$</b>					
Labor	54	42	33	19	0
Non-Labor	4	2	2	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>58</b>	<b>44</b>	<b>36</b>	<b>20</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	600	618	783	867	918
Non-Labor	44	32	55	70	57
NSE	0	0	0	0	0
<b>Total</b>	<b>644</b>	<b>650</b>	<b>838</b>	<b>937</b>	<b>975</b>
FTE	5.4	6.0	7.7	8.4	9.1

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 2. Case Management  
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	4	99	102	100	104
Non-Labor	-14	-7	-2	4	3
NSE	0	0	0	0	0
<b>Total</b>	<b>-9</b>	<b>92</b>	<b>100</b>	<b>104</b>	<b>106</b>
FTE	0.7	1.4	1.0	0.9	0.9

**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	-147	-14	0	-1.0	CCTR Transf	To 2100-3427.000	CYANO20131111 135806417
SDG&E employee was previously a shared service employee but is now charging 100% to SDG&E cost center.							
2009	56	0	0	0.8	CCTR Transf	From 2100-3430.000	GSTMARIE20131 112185326630
Transfer labor costs to SoCalGas due to business function transfer							
2009	96	0	0	0.9	CCTR Transf	From 2100-3427.000	GSTMARIE20131 112191105303
Transfer labor costs to SoCalGas due to business function transfer							
<b>2009 Total</b>	<b>4</b>	<b>-14</b>	<b>0</b>	<b>0.7</b>			
2010	-50	-7	0	-0.3	CCTR Transf	To 2100-3427.000	CYANO20131114 124904427
Transfer labor and non-labor costs to SoCalGas due to business function transfer.							
2010	55	0	0	0.8	CCTR Transf	From 2100-3430.000	GSTMARIE20131 112185428660
Transfer labor costs to SoCalGas due to business function transfer							
2010	94	0	0	0.9	CCTR Transf	From 2100-3427.000	GSTMARIE20131 112191220123
Transfer labor costs to SoCalGas due to business function transfer							
<b>2010 Total</b>	<b>99</b>	<b>-7</b>	<b>0</b>	<b>1.4</b>			

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 2. Case Management  
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

<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	-6	0	0.0	CCTR Transf	To 2200-2309.000	CYANO20131205 132749847
Transfer non-shared service function Regulatory Noticing to NSS cost center.							
2011	4	0	0	0.1	CCTR Transf	From 2100-3430.000	GSTMARIE20131 112185525910
Transfer labor costs to SoCalGas due to business function transfer							
2011	10	0	0	0.1	CCTR Transf	From 2100-3427.000	GSTMARIE20131 112191343463
Transfer labor costs to SoCalGas due to business function transfer							
2011	88	3	0	0.8	CCTR Transf	From 2100-3808.000	GSTMARIE20131 112191620320
Transfer labor and non-labor costs to SoCalGas due to business function transfer							
<b>2011 Total</b>	<b>102</b>	<b>-2</b>	<b>0</b>	<b>1.0</b>			
2012	100	4	0	0.9	CCTR Transf	From 2100-3808.000	GSTMARIE20131 112191730760
Transfer labor costs to SoCalGas due to business function transfer							
<b>2012 Total</b>	<b>100</b>	<b>4</b>	<b>0</b>	<b>0.9</b>			
2013	104	3	0	-0.9	CCTR Transf	From 2100-3808.000	EDALTON201402 18152651810
Transfer costs to SoCalGas due to business function transfer.							
2013	0	0	0	1.8	CCTR Transf	From 2100-3808.000	EDALTON201402 18153226917
Adjust FTE count							
<b>2013 Total</b>	<b>104</b>	<b>3</b>	<b>0</b>	<b>0.9</b>			

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2200-2343.000 - CASE MANAGEMENT - ADMIN SUPPORT**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 3. Case Management - Admin Support  
 Cost Center: 2200-2343.000 - CASE MANAGEMENT - ADMIN SUPPORT

**Activity Description:**

Case Management administration provides administrative support for the Regulatory Affairs department including clerical support and the filing of CPUC tariffs and compliance documents.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		54	69	51	55	56	54	54	54	
Non-Labor		0	8	0	0	1	1	1	1	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>54</b>	<b>77</b>	<b>52</b>	<b>55</b>	<b>57</b>	<b>55</b>	<b>55</b>	<b>55</b>	
FTE		0.9	1.0	0.9	1.0	1.0	1.0	1.0	1.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 3. Case Management - Admin Support  
 Cost Center: 2200-2343.000 - CASE MANAGEMENT - ADMIN SUPPORT

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	55	1	0	56	1.00	54	1	0	55	0.98
<b>Total Incurred</b>	<b>55</b>	<b>1</b>	<b>0</b>	<b>56</b>	<b>1.00</b>	<b>54</b>	<b>1</b>	<b>0</b>	<b>55</b>	<b>0.98</b>
<b>% Allocation</b>										
Retained	10.00%	10.00%				10.00%	10.00%			
SEU	90.00%	90.00%				90.00%	90.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	54	1	0	55	0.98	54	1	0	55	0.98
<b>Total Incurred</b>	<b>54</b>	<b>1</b>	<b>0</b>	<b>55</b>	<b>0.98</b>	<b>54</b>	<b>1</b>	<b>0</b>	<b>55</b>	<b>0.98</b>
<b>% Allocation</b>										
Retained	10.00%	10.00%				10.00%	10.00%			
SEU	90.00%	90.00%				90.00%	90.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2014**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2015**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2016**

Weighted average of department allocations

Note: Totals may include rounding differences.



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 3. Case Management - Admin Support  
 Cost Center: 2200-2343.000 - CASE MANAGEMENT - ADMIN SUPPORT

**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	3-YR Average	54	54	54	0	0	0	54	54	54
Non-Labor	3-YR Average	1	1	1	0	0	0	1	1	1
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>55</b>	<b>55</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>55</b>	<b>55</b>
FTE	3-YR Average	1.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	1.0

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 3. Case Management - Admin Support  
Cost Center: 2200-2343.000 - CASE MANAGEMENT - ADMIN SUPPORT

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	117	48	46	48
Non-Labor	0	9	0	0	1
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>125</b>	<b>48</b>	<b>47</b>	<b>49</b>
FTE	0.0	0.8	0.8	0.9	0.9
<b>Adjustments (Nominal \$) **</b>					
Labor	43	-62	-6	0	0
Non-Labor	0	-1	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>43</b>	<b>-62</b>	<b>-6</b>	<b>0</b>	<b>0</b>
FTE	0.8	0.1	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	43	55	42	46	48
Non-Labor	0	8	0	0	1
NSE	0	0	0	0	0
<b>Total</b>	<b>43</b>	<b>63</b>	<b>42</b>	<b>47</b>	<b>49</b>
FTE	0.8	0.9	0.8	0.9	0.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	7	9	7	7	8
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>7</b>	<b>9</b>	<b>7</b>	<b>7</b>	<b>8</b>
FTE	0.1	0.1	0.1	0.1	0.1
<b>Escalation to 2013\$</b>					
Labor	5	5	2	1	0
Non-Labor	0	1	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	54	69	51	55	56
Non-Labor	0	8	0	0	1
NSE	0	0	0	0	0
<b>Total</b>	<b>54</b>	<b>77</b>	<b>52</b>	<b>55</b>	<b>57</b>
FTE	0.9	1.0	0.9	1.0	1.0

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 3. Case Management - Admin Support  
 Cost Center: 2200-2343.000 - CASE MANAGEMENT - ADMIN SUPPORT

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	43	-62	-6	0	0
Non-Labor	0	-0.809	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>43</b>	<b>-62</b>	<b>-6</b>	<b>0</b>	<b>0</b>
FTE	0.8	0.1	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	43	0	0	0.8	CCTR Transf	From 2100-3427.000	GSTMARIE20131 112190417700
Transfer labor costs to SoCalGas due to business function transfer							
<b>2009 Total</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0.8</b>			
2010	-99	-0.809	0	-0.6	CCTR Transf	To 2100-3427.000	CYANO20131113 100022670
Transfer labor and non-labor costs to SDG&E due to business function transfer.							
2010	37	0	0	0.7	CCTR Transf	From 2100-3427.000	GSTMARIE20131 112190527563
Transfer labor costs to SoCalGas due to business function transfer							
<b>2010 Total</b>	<b>-62</b>	<b>-0.809</b>	<b>0</b>	<b>0.1</b>			
2011	-8	0	0	-0.1	CCTR Transf	To 2100-3427.000	CYANO20131113 100254780
Transfer labor and non-labor costs to SDG&E due to business function transfer.							
2011	3	0	0	0.1	CCTR Transf	From 2100-3427.000	GSTMARIE20131 112190629700
Transfer labor costs to SoCalGas due to business function transfer							
<b>2011 Total</b>	<b>-6</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 3. Case Management - Admin Support  
Cost Center: 2200-2343.000 - CASE MANAGEMENT - ADMIN SUPPORT

<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>
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2307.000 - GAS RATES ANALYSIS**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 4. Gas Rates and Analysis  
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

**Activity Description:**

The Gas Rates Analysis group provides gas rate designs and cost allocation for use in business development and regulatory proceedings.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		499	521	510	511	522	514	514	514	
Non-Labor		14	8	11	9	11	10	10	10	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>513</b>	<b>529</b>	<b>521</b>	<b>520</b>	<b>533</b>	<b>525</b>	<b>525</b>	<b>525</b>	
FTE		4.5	4.9	5.1	5.0	5.1	5.1	5.1	5.1	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 4. Gas Rates and Analysis  
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	522	11	0	533	5.09	514	10	0	524	5.07
<b>Total Incurred</b>	<b>522</b>	<b>11</b>	<b>0</b>	<b>533</b>	<b>5.09</b>	<b>514</b>	<b>10</b>	<b>0</b>	<b>524</b>	<b>5.07</b>
<b>% Allocation</b>										
Retained	63.75%	63.75%				75.00%	75.00%			
SEU	36.25%	36.25%				25.00%	25.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	514	10	0	524	5.07	514	10	0	524	5.07
<b>Total Incurred</b>	<b>514</b>	<b>10</b>	<b>0</b>	<b>524</b>	<b>5.07</b>	<b>514</b>	<b>10</b>	<b>0</b>	<b>524</b>	<b>5.07</b>
<b>% Allocation</b>										
Retained	75.00%	75.00%				75.00%	75.00%			
SEU	25.00%	25.00%				25.00%	25.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2014**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2015**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2016**

Weighted average of department allocations

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 4. Gas Rates and Analysis  
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

**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	3-YR Average	514	514	514	0	0	0	514	514	514
Non-Labor	3-YR Average	10	10	10	0	0	0	10	10	10
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>525</b>	<b>525</b>	<b>525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525</b>	<b>525</b>	<b>525</b>
FTE	3-YR Average	5.1	5.1	5.1	0.0	0.0	0.0	5.1	5.1	5.1

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 4. Gas Rates and Analysis  
Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	270	333	337	346	361
Non-Labor	9	7	9	7	8
NSE	0	0	0	0	0
<b>Total</b>	<b>279</b>	<b>339</b>	<b>346</b>	<b>353</b>	<b>369</b>
FTE	2.5	3.2	3.4	3.4	3.5
<b>Adjustments (Nominal \$) **</b>					
Labor	117	82	83	86	88
Non-Labor	3	1	1	2	3
NSE	0	0	0	0	0
<b>Total</b>	<b>121</b>	<b>83</b>	<b>85</b>	<b>87</b>	<b>91</b>
FTE	1.3	0.9	0.9	0.9	0.9
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	388	415	420	432	449
Non-Labor	12	8	10	9	11
NSE	0	0	0	0	0
<b>Total</b>	<b>400</b>	<b>422</b>	<b>430</b>	<b>440</b>	<b>460</b>
FTE	3.8	4.1	4.3	4.3	4.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	67	71	68	68	74
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>67</b>	<b>71</b>	<b>68</b>	<b>68</b>	<b>74</b>
FTE	0.7	0.7	0.7	0.7	0.7
<b>Escalation to 2013\$</b>					
Labor	45	35	22	11	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>46</b>	<b>36</b>	<b>22</b>	<b>11</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	499	521	510	511	522
Non-Labor	14	8	11	9	11
NSE	0	0	0	0	0
<b>Total</b>	<b>513</b>	<b>529</b>	<b>521</b>	<b>520</b>	<b>533</b>
FTE	4.5	4.8	5.0	5.0	5.1

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 4. Gas Rates and Analysis  
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	117	82	83	86	88
Non-Labor	3	1	1	2	3
NSE	0	0	0	0	0
<b>Total</b>	<b>121</b>	<b>83</b>	<b>85</b>	<b>87</b>	<b>91</b>
FTE	1.3	0.9	0.9	0.9	0.9

**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	117	3	0	1.3	CCTR Transf	From 2100-3716.000	GSTMARIE20131 113105953687
Transfer labor costs to SoCalGas due to business function transfer							
<b>2009 Total</b>	<b>117</b>	<b>3</b>	<b>0</b>	<b>1.3</b>			
2010	82	1	0	0.9	CCTR Transf	From 2100-3716.000	GSTMARIE20131 112192432307
Transfer labor costs to SoCalGas due to business function transfer							
<b>2010 Total</b>	<b>82</b>	<b>1</b>	<b>0</b>	<b>0.9</b>			
2011	83	1	0	0.9	CCTR Transf	From 2100-3716.000	GSTMARIE20131 112192548083
Transfer labor costs to SoCalGas due to business function transfer							
<b>2011 Total</b>	<b>83</b>	<b>1</b>	<b>0</b>	<b>0.9</b>			
2012	86	2	0	0.9	CCTR Transf	From 2100-3716.000	GSTMARIE20131 112192729650
Transfer labor costs to SoCalGas due to business function transfer							
<b>2012 Total</b>	<b>86</b>	<b>2</b>	<b>0</b>	<b>0.9</b>			

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 4. Gas Rates and Analysis  
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

<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	88	3	0	0.9	CCTR Transf	From 2100-3716.000	EDALTON201402 18153002977

Transfer costs to SoCalGas due to business function transfer.

<b>2013 Total</b>	<b>88</b>	<b>3</b>	<b>0</b>	<b>0.9</b>			
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*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2308.000 - GAS DEMAND FORECASTING & ANALYSIS**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 5. Gas Forecasting and Analysis  
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING & ANALYSIS

**Activity Description:**

The Gas Forecasting and Analysis group provides economic analysis, demographics, gas customer forecasts; alternate fuel price and gas price forecasts; gas demand forecasts and analyses for use in business development and regulatory proceedings.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		662	556	564	550	558	557	557	557	
Non-Labor		147	76	59	27	51	46	46	46	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>809</b>	<b>632</b>	<b>623</b>	<b>576</b>	<b>609</b>	<b>603</b>	<b>603</b>	<b>603</b>	
FTE		6.5	5.2	5.1	5.0	4.9	5.0	5.0	5.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 5. Gas Forecasting and Analysis  
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING & ANALYSIS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	558	51	0	609	4.88	557	46	0	603	5.00
<b>Total Incurred</b>	<b>558</b>	<b>51</b>	<b>0</b>	<b>609</b>	<b>4.88</b>	<b>557</b>	<b>46</b>	<b>0</b>	<b>603</b>	<b>5.00</b>
<b>% Allocation</b>										
Retained	55.00%	55.00%				55.00%	55.00%			
SEU	45.00%	45.00%				45.00%	45.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	557	46	0	603	5.00	557	46	0	603	5.00
<b>Total Incurred</b>	<b>557</b>	<b>46</b>	<b>0</b>	<b>603</b>	<b>5.00</b>	<b>557</b>	<b>46</b>	<b>0</b>	<b>603</b>	<b>5.00</b>
<b>% Allocation</b>										
Retained	55.00%	55.00%				55.00%	55.00%			
SEU	45.00%	45.00%				45.00%	45.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2014**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2015**

Weighted average of department allocations

**Cost Center Allocation Percentage for 2016**

Weighted average of department allocations

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 5. Gas Forecasting and Analysis  
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING & ANALYSIS

**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	3-YR Average	557	557	557	0	0	0	557	557	557
Non-Labor	3-YR Average	46	46	46	0	0	0	46	46	46
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>603</b>	<b>603</b>	<b>603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>603</b>	<b>603</b>	<b>603</b>
FTE	3-YR Average	5.0	5.0	5.0	0.0	0.0	0.0	5.0	5.0	5.0

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 5. Gas Forecasting and Analysis  
Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING & ANALYSIS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	510	441	463	463	478
Non-Labor	134	71	57	26	51
NSE	0	0	0	0	0
<b>Total</b>	<b>644</b>	<b>512</b>	<b>520</b>	<b>490</b>	<b>529</b>
FTE	5.4	4.4	4.4	4.3	4.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	510	441	463	463	478
Non-Labor	134	71	57	26	51
NSE	0	0	0	0	0
<b>Total</b>	<b>644</b>	<b>512</b>	<b>520</b>	<b>490</b>	<b>529</b>
FTE	5.4	4.4	4.4	4.3	4.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	92	77	77	74	80
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>92</b>	<b>77</b>	<b>77</b>	<b>74</b>	<b>80</b>
FTE	1.0	0.8	0.8	0.7	0.7
<b>Escalation to 2013\$</b>					
Labor	59	38	24	12	0
Non-Labor	13	5	3	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>73</b>	<b>43</b>	<b>27</b>	<b>13</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	662	556	564	550	558
Non-Labor	147	76	59	27	51
NSE	0	0	0	0	0
<b>Total</b>	<b>809</b>	<b>632</b>	<b>623</b>	<b>576</b>	<b>609</b>
FTE	6.4	5.2	5.2	5.0	4.9

\* 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  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 5. Gas Forecasting and Analysis  
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING & ANALYSIS

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2040.000 - GRC & REVENUE REQUIREMENTS**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 6. GRC and Revenue Requirements  
 Cost Center: 2200-2040.000 - GRC & REVENUE REQUIREMENTS

**Activity Description:**

This cost center primarily provides General Rate Case project management for both SoCalGas and SDG&E. There are three major functions in this shared cost center: data collection and sorting of the GRC cost forecasts, transformation of costs to revenue requirement format and financial analysis support of company and intervenor proposals and, case management of the GRC. This shared cost center also provides support for other regulatory proceedings such as SoCalGas and SDG&E Cost of Capital and PSEP applications. Costs include full time staff labor and some non-labor costs for travel to San Francisco CPUC headquarters for workshops and hearings.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		288	585	1,050	909	678	1,001	1,026	1,026	
Non-Labor		29	293	77	147	58	161	161	161	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>317</b>	<b>878</b>	<b>1,127</b>	<b>1,056</b>	<b>735</b>	<b>1,162</b>	<b>1,187</b>	<b>1,187</b>	
FTE		2.7	5.8	10.0	8.8	7.1	9.8	10.0	10.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 6. GRC and Revenue Requirements  
 Cost Center: 2200-2040.000 - GRC & REVENUE REQUIREMENTS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.00	2	1	0	3	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	678	56	0	734	7.12	999	160	0	1,159	9.76
<b>Total Incurred</b>	<b>678</b>	<b>57</b>	<b>0</b>	<b>735</b>	<b>7.12</b>	<b>1,001</b>	<b>161</b>	<b>0</b>	<b>1,162</b>	<b>9.76</b>
<b>% Allocation</b>										
Retained	49.32%	49.32%				50.81%	50.81%			
SEU	50.68%	50.68%				49.19%	49.19%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	1	0	3	0.00	2	1	0	3	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	1,024	160	0	1,184	9.96	1,024	160	0	1,184	9.96
<b>Total Incurred</b>	<b>1,026</b>	<b>161</b>	<b>0</b>	<b>1,187</b>	<b>9.96</b>	<b>1,026</b>	<b>161</b>	<b>0</b>	<b>1,187</b>	<b>9.96</b>
<b>% Allocation</b>										
Retained	50.81%	50.81%				50.81%	50.81%			
SEU	49.19%	49.19%				49.19%	49.19%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 6. GRC and Revenue Requirements  
Cost Center: 2200-2040.000 - GRC & REVENUE REQUIREMENTS

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Allocations are calculated based on the California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. This percentage applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated differently.

**Cost Center Allocation Percentage for 2014**

Allocations are calculated based on the California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. This percentage applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated differently.

**Cost Center Allocation Percentage for 2015**

Allocations are calculated based on the California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. This percentage applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated differently.

**Cost Center Allocation Percentage for 2016**

Allocations are calculated based on the California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. This percentage applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated differently.

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 6. GRC and Revenue Requirements  
 Cost Center: 2200-2040.000 - GRC & REVENUE REQUIREMENTS

**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	3-YR Average	879	879	879	122	147	147	1,001	1,026	1,026
Non-Labor	3-YR Average	94	94	94	67	67	67	161	161	161
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>973</b>	<b>973</b>	<b>973</b>	<b>189</b>	<b>214</b>	<b>214</b>	<b>1,162</b>	<b>1,187</b>	<b>1,187</b>
FTE	3-YR Average	8.7	8.7	8.7	1.1	1.3	1.3	9.8	10.0	10.0

**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	122	0	0	122	1.1	1-Sided Adj

Partial transfer of 2013 staff labor from capital to expense for 2016 GRC RO Model enhancement and labor expense for 2013 partial year vacancy for one case manager.

2014	0	67	0	67	0.0	1-Sided Adj
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Recurring consulting services for GRC studies.

<b>2014 Total</b>	<b>122</b>	<b>67</b>	<b>0</b>	<b>189</b>	<b>1.1</b>	
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2015	147	0	0	147	1.3	1-Sided Adj
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Full transfer of 2013 staff labor from capital to expense for 2016 GRC RO Model enhancement and labor expense for 2013 partial year vacancy for one case manager.

2015	0	67	0	67	0.0	1-Sided Adj
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Recurring consulting services for GRC studies.

<b>2015 Total</b>	<b>147</b>	<b>67</b>	<b>0</b>	<b>214</b>	<b>1.3</b>	
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2016	147	0	0	147	1.3	1-Sided Adj
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Full transfer of 2013 staff labor from capital to expense for 2016 GRC RO Model enhancement and labor expense for 2013 partial year vacancy for one case manager.

2016	0	67	0	67	0.0	1-Sided Adj
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Recurring consulting services for GRC studies.

*Note: Totals may include rounding differences.*

Southern California Gas Company  
 2016 GRC - APP  
 Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 6. GRC and Revenue Requirements  
 Cost Center: 2200-2040.000 - GRC & REVENUE REQUIREMENTS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
<b>2016 Total</b>	<b>147</b>	<b>67</b>	<b>0</b>	<b>214</b>	<b>1.3</b>	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: A. Regulatory Division  
Category-Sub: 6. GRC and Revenue Requirements  
Cost Center: 2200-2040.000 - GRC & REVENUE REQUIREMENTS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	222	464	567	415	318
Non-Labor	75	14	60	135	14
NSE	0	0	0	0	0
<b>Total</b>	<b>298</b>	<b>478</b>	<b>627</b>	<b>550</b>	<b>332</b>
FTE	2.3	4.9	5.5	4.1	3.4
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	296	352	263
Non-Labor	-49	259	13	9	44
NSE	0	0	0	0	0
<b>Total</b>	<b>-49</b>	<b>259</b>	<b>309</b>	<b>360</b>	<b>306</b>
FTE	0.0	0.0	3.1	3.5	2.7
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	222	464	862	766	581
Non-Labor	26	273	73	144	58
NSE	0	0	0	0	0
<b>Total</b>	<b>249</b>	<b>737</b>	<b>935</b>	<b>910</b>	<b>639</b>
FTE	2.3	4.9	8.6	7.6	6.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	40	81	143	123	97
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>40</b>	<b>81</b>	<b>143</b>	<b>123</b>	<b>97</b>
FTE	0.4	0.9	1.5	1.3	1.0
<b>Escalation to 2013\$</b>					
Labor	26	40	45	20	0
Non-Labor	3	20	3	3	0
NSE	0	0	0	0	0
<b>Total</b>	<b>29</b>	<b>60</b>	<b>48</b>	<b>23</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	288	585	1,050	909	678
Non-Labor	29	293	77	147	58
NSE	0	0	0	0	0
<b>Total</b>	<b>317</b>	<b>878</b>	<b>1,127</b>	<b>1,056</b>	<b>735</b>
FTE	2.7	5.8	10.1	8.9	7.1

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

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

Note: Totals may include rounding differences.



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 6. GRC and Revenue Requirements  
 Cost Center: 2200-2040.000 - GRC & REVENUE REQUIREMENTS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	296	352	263
Non-Labor	-49	259	13	9	44
NSE	0	0	0	0	0
<b>Total</b>	<b>-49</b>	<b>259</b>	<b>309</b>	<b>360</b>	<b>306</b>
FTE	0.0	0.0	3.1	3.5	2.7

**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	0	-49	0	0.0	1-Sided Adj	N/A	CYANO20131205 185323007
Non-recurring expense that should be removed from recorded data.							
<b>2009 Total</b>	<b>0</b>	<b>-49</b>	<b>0</b>	<b>0.0</b>			
2010	0	259	0	0.0	CCTR Transf	From 2100-3602.000	EDALTON201312 02091036207
Transfer historical consulting costs from SDG&E to SoCalGas as these costs will be incurred at SoCalGas in the future.							
<b>2010 Total</b>	<b>0</b>	<b>259</b>	<b>0</b>	<b>0.0</b>			
2011	0	0.002	0	0.0	CCTR Transf	From 2200-2374.000	CYANO20131205 191223777
Cost Center Transfer of GRC functions to appropriate area.							
2011	1	0	0	0.0	CCTR Transf	From 2200-2374.000	CYANO20131205 191244717
Cost Center Transfer of GRC functions to appropriate area.							
2011	294	13	0	3.1	CCTR Transf	From 2200-2374.000	CYANO20131205 191315767
Cost Center Transfer of GRC functions to appropriate area.							
<b>2011 Total</b>	<b>296</b>	<b>13</b>	<b>0</b>	<b>3.1</b>			

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: A. Regulatory Division  
 Category-Sub: 6. GRC and Revenue Requirements  
 Cost Center: 2200-2040.000 - GRC & REVENUE REQUIREMENTS

<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	25	0	0	0.2	1-Sided Adj	N/A	CYANO20131205 185405170
Accounting adjustment due to timing of labor posting correction.							
2012	0	0.646	0	0.0	CCTR Transf	From 2200-2374.000	CYANO20131205 191341150
Cost Center Transfer of GRC functions to appropriate area.							
2012	2	0	0	0.0	CCTR Transf	From 2200-2374.000	CYANO20131205 191356353
Cost Center Transfer of GRC functions to appropriate area.							
2012	325	8	0	3.3	CCTR Transf	From 2200-2374.000	CYANO20131205 191421630
Cost Center Transfer of GRC functions to appropriate area.							
2012	-0.010	0	0	0.0	CCTR Transf	From 2200-2374.000	CYANO20131205 191512860
Cost Center Transfer of GRC functions to appropriate area.							
<b>2012 Total</b>	<b>352</b>	<b>9</b>	<b>0</b>	<b>3.5</b>			
2013	-25	0	0	-0.2	1-Sided Adj	N/A	CYANO20140206 112606520
Accounting adjustment due to timing of labor posting correction.							
2013	92	20	0	1.0	CCTR Transf	From 2200-2462.000	CYANO20140206 113045260
Cost Center Transfer of GRC functions to appropriate area.							
2013	0	0.022	0	0.0	CCTR Transf	From 2200-2462.000	CYANO20140206 113102757
Cost Center Transfer of GRC functions to appropriate area.							
2013	196	23	0	1.9	CCTR Transf	From 2200-2374.000	CYANO20140206 113200707
Cost Center Transfer of GRC functions to appropriate area.							
2013	0	0.815	0	0.0	CCTR Transf	From 2200-2374.000	CYANO20140206 113228783
Cost Center Transfer of GRC functions to appropriate area.							
2013	0	0.050	0	0.0	CCTR Transf	From 2200-2374.000	CYANO20140206 113247017
Cost Center Transfer of GRC functions to appropriate area.							
<b>2013 Total</b>	<b>263</b>	<b>44</b>	<b>0</b>	<b>2.7</b>			

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Cost Center: VARIOUS

**Summary for Category: B. Accounting and Finance Division**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,662	1,803	1,803	1,803
Non-Labor	62	110	110	110
NSE	0	0	0	0
<b>Total</b>	<b>1,724</b>	<b>1,913</b>	<b>1,913</b>	<b>1,913</b>
FTE	21.4	23.9	23.9	23.9

**Cost Centers belonging to this Category:**

**2200-1334.000 AFFILIATE BILLING & COSTING NORTH**

Labor	364	409	409	409
Non-Labor	9	11	11	11
NSE	0	0	0	0
<b>Total</b>	<b>373</b>	<b>420</b>	<b>420</b>	<b>420</b>
FTE	5.3	6.0	6.0	6.0

**2200-2095.000 CLAIMS MANAGEMENT - NORTH**

Labor	1,272	1,341	1,341	1,341
Non-Labor	49	91	91	91
NSE	0	0	0	0
<b>Total</b>	<b>1,321</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>
FTE	15.6	16.9	16.9	16.9

**2200-2268.000 MARP LOANED TO SECC-INTERNAL AUDIT**

Labor	26	53	53	53
Non-Labor	4	8	8	8
NSE	0	0	0	0
<b>Total</b>	<b>30</b>	<b>61</b>	<b>61</b>	<b>61</b>
FTE	0.5	1.0	1.0	1.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-1334.000 - AFFILIATE BILLING & COSTING NORTH**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 1. Affiliate Billing and Costing  
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

**Activity Description:**

The Affiliate Billing and Costing (ABC) group performs all overhead and clearing studies required to reassign overhead and clearing costs to appropriate Plan Categories, e.g., Capital, O&M, Special Billables, etc. The clearing/overhead costs are "loaded" on affiliate billings in accordance with company and Affiliate Compliance guidelines. The department also performs the CO close and generates monthly Affiliate Billings. The ABC team also participates in multiple inter-departmental special projects, ensures SOX compliance requirements are met and supports regulatory filings.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		504	531	371	341	364	409	409	409	
Non-Labor		12	14	11	6	9	11	11	11	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>516</b>	<b>545</b>	<b>382</b>	<b>347</b>	<b>373</b>	<b>419</b>	<b>419</b>	<b>419</b>	
FTE		6.4	7.0	5.5	5.1	5.3	6.0	6.0	6.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 1. Affiliate Billing and Costing  
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	364	9	0	373	5.31	409	10	0	419	6.00
<b>Total Incurred</b>	<b>364</b>	<b>9</b>	<b>0</b>	<b>373</b>	<b>5.31</b>	<b>409</b>	<b>10</b>	<b>0</b>	<b>419</b>	<b>6.00</b>
<b>% Allocation</b>										
Retained	99.55%	99.55%				99.42%	99.42%			
SEU	0.45%	0.45%				0.58%	0.58%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	409	10	0	419	6.00	409	10	0	419	6.00
<b>Total Incurred</b>	<b>409</b>	<b>10</b>	<b>0</b>	<b>419</b>	<b>6.00</b>	<b>409</b>	<b>10</b>	<b>0</b>	<b>419</b>	<b>6.00</b>
<b>% Allocation</b>										
Retained	99.42%	99.42%				99.42%	99.42%			
SEU	0.58%	0.58%				0.58%	0.58%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Dedicated shared service activities

**Cost Center Allocation Percentage for 2014**

Dedicated shared service activities

**Cost Center Allocation Percentage for 2015**

Dedicated shared service activities

**Cost Center Allocation Percentage for 2016**

Dedicated shared service activities

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 1. Affiliate Billing and Costing  
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

**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	3-YR Average	359	359	359	50	50	50	409	409	409
Non-Labor	3-YR Average	9	9	9	2	2	2	11	11	11
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>367</b>	<b>367</b>	<b>367</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>419</b>	<b>419</b>	<b>419</b>
FTE	3-YR Average	5.3	5.3	5.3	0.7	0.7	0.7	6.0	6.0	6.0

**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	45	2	0	47	0.6	1-Sided Adj
Labor True-Up to meet demands of current operating needs.						
2014	5	0	0	5	0.1	1-Sided Adj
Labor True-Up (O&C workforce supporting Capital)						
<b>2014 Total</b>	<b>50</b>	<b>2</b>	<b>0</b>	<b>52</b>	<b>0.7</b>	
2015	45	2	0	47	0.6	1-Sided Adj
Labor True-Up to meet demands of current operating needs.						
2015	5	0	0	5	0.1	1-Sided Adj
Labor True-Up (O&C workforce supporting Capital)						
<b>2015 Total</b>	<b>50</b>	<b>2</b>	<b>0</b>	<b>52</b>	<b>0.7</b>	
2016	5	0	0	5	0.1	1-Sided Adj
Labor True-Up (O&C workforce supporting Capital)						
2016	45	2	0	47	0.6	1-Sided Adj
Labor True-Up to meet demands of current operating needs.						
<b>2016 Total</b>	<b>50</b>	<b>2</b>	<b>0</b>	<b>52</b>	<b>0.7</b>	

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 1. Affiliate Billing and Costing  
Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	389	421	305	288	312
Non-Labor	11	13	10	6	9
NSE	0	0	0	0	0
<b>Total</b>	<b>399</b>	<b>434</b>	<b>315</b>	<b>294</b>	<b>321</b>
FTE	5.3	5.9	4.7	4.3	4.5
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	389	421	305	288	312
Non-Labor	11	13	10	6	9
NSE	0	0	0	0	0
<b>Total</b>	<b>399</b>	<b>434</b>	<b>315</b>	<b>294</b>	<b>321</b>
FTE	5.3	5.9	4.7	4.3	4.5
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	70	74	51	46	52
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>70</b>	<b>74</b>	<b>51</b>	<b>46</b>	<b>52</b>
FTE	1.0	1.1	0.8	0.7	0.8
<b>Escalation to 2013\$</b>					
Labor	45	36	16	7	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>46</b>	<b>37</b>	<b>16</b>	<b>8</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	504	531	371	341	364
Non-Labor	12	14	11	6	9
NSE	0	0	0	0	0
<b>Total</b>	<b>516</b>	<b>545</b>	<b>382</b>	<b>347</b>	<b>373</b>
FTE	6.3	7.0	5.5	5.0	5.3

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

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

Note: Totals may include rounding differences.



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 1. Affiliate Billing and Costing  
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2095.000 - CLAIMS MANAGEMENT - NORTH**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 2. Claims Management  
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

**Activity Description:**

The Claims department processes all third party property damage, bodily injury and recovery claims for the utilities. The SoCalGas Claims department is responsible for the investigation (field and office), documentation, and resolution of third party liability claims and recovery claims that are brought against the Utility or where Utility facilities have been damaged. The final resolution can include a decision to deny or pay liability claims based on determined liability or for recovery cases, a decision to bill or no bill, again based on liability. The recovery section of the SoCalGas Claims department performs this same function for SDG&E under a shared service arrangement.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,312	1,294	1,289	1,307	1,272	1,341	1,341	1,341	
Non-Labor		65	77	112	101	49	91	91	91	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,377</b>	<b>1,371</b>	<b>1,401</b>	<b>1,408</b>	<b>1,321</b>	<b>1,433</b>	<b>1,433</b>	<b>1,433</b>	
FTE		17.0	16.7	16.1	16.0	15.6	16.9	16.9	16.9	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 2. Claims Management  
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	3	0	3	0.00	0	2	0	2	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	1,272	45	0	1,317	15.57	1,341	90	0	1,431	16.87
<b>Total Incurred</b>	<b>1,272</b>	<b>48</b>	<b>0</b>	<b>1,320</b>	<b>15.57</b>	<b>1,341</b>	<b>92</b>	<b>0</b>	<b>1,433</b>	<b>16.87</b>
<b>% Allocation</b>										
Retained	82.50%	82.50%				83.00%	83.00%			
SEU	17.50%	17.50%				16.00%	16.00%			
CORP	0.00%	0.00%				0.30%	0.30%			
Unreg	0.00%	0.00%				0.70%	0.70%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	2	0	2	0.00	0	2	0	2	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	1,341	90	0	1,431	16.87	1,341	90	0	1,431	16.87
<b>Total Incurred</b>	<b>1,341</b>	<b>92</b>	<b>0</b>	<b>1,433</b>	<b>16.87</b>	<b>1,341</b>	<b>92</b>	<b>0</b>	<b>1,433</b>	<b>16.87</b>
<b>% Allocation</b>										
Retained	83.00%	83.00%				83.00%	83.00%			
SEU	16.00%	16.00%				16.00%	16.00%			
CORP	0.30%	0.30%				0.30%	0.30%			
Unreg	0.70%	0.70%				0.70%	0.70%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Department activity study

**Cost Center Allocation Percentage for 2014**

Department activity study

**Cost Center Allocation Percentage for 2015**

Department activity study

**Cost Center Allocation Percentage for 2016**

Department activity study

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 2. Claims Management  
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

**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	3-YR Average	1,289	1,289	1,289	52	52	52	1,341	1,341	1,341
Non-Labor	3-YR Average	87	87	87	4	4	4	91	91	91
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,377</b>	<b>1,377</b>	<b>1,377</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>1,433</b>	<b>1,433</b>	<b>1,433</b>
FTE	3-YR Average	15.9	15.9	15.9	1.0	1.0	1.0	16.9	16.9	16.9

**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	52	4	0	56	1.0	1-Sided Adj
New Claims Coordinator						
<b>2014 Total</b>	<b>52</b>	<b>4</b>	<b>0</b>	<b>56</b>	<b>1.0</b>	
2015	52	4	0	56	1.0	1-Sided Adj
New Claims Coordinator						
<b>2015 Total</b>	<b>52</b>	<b>4</b>	<b>0</b>	<b>56</b>	<b>1.0</b>	
2016	52	4	0	56	1.0	1-Sided Adj
New Claims Coordinator						
<b>2016 Total</b>	<b>52</b>	<b>4</b>	<b>0</b>	<b>56</b>	<b>1.0</b>	

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 2. Claims Management  
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,059	1,062	1,060	1,102	1,091
Non-Labor	62	74	108	99	49
NSE	0	0	0	0	0
<b>Total</b>	<b>1,121</b>	<b>1,136</b>	<b>1,167</b>	<b>1,201</b>	<b>1,140</b>
FTE	14.4	14.2	13.7	13.7	13.3
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,059	1,062	1,060	1,102	1,091
Non-Labor	62	74	108	99	49
NSE	0	0	0	0	0
<b>Total</b>	<b>1,121</b>	<b>1,136</b>	<b>1,167</b>	<b>1,201</b>	<b>1,140</b>
FTE	14.4	14.2	13.7	13.7	13.3
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	180	179	176	176	181
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>180</b>	<b>179</b>	<b>176</b>	<b>176</b>	<b>181</b>
FTE	2.6	2.5	2.3	2.3	2.3
<b>Escalation to 2013\$</b>					
Labor	73	53	54	28	0
Non-Labor	3	3	5	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>76</b>	<b>56</b>	<b>58</b>	<b>31</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	1,312	1,294	1,289	1,307	1,272
Non-Labor	65	77	112	101	49
NSE	0	0	0	0	0
<b>Total</b>	<b>1,377</b>	<b>1,371</b>	<b>1,401</b>	<b>1,408</b>	<b>1,321</b>
FTE	17.0	16.7	16.0	16.0	15.6

\* 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  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 2. Claims Management  
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2268.000 - MARP LOANED TO SECC-INTERNAL AUDIT**



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 3. MARP Loaned to SECC-Internal Audit  
 Cost Center: 2200-2268.000 - MARP LOANED TO SECC-INTERNAL AUDIT

**Activity Description:**

This cost center is used to directly bill Corporate Center for a Management Accounting Rotation Program (MARP) associate. The labor and non-labor costs in this department benefit Corporate Center functions.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		2	0	0	0	26	53	53	53	
Non-Labor		0	0	0	0	4	8	8	8	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>61</b>	<b>61</b>	<b>61</b>	
FTE		0.0	0.0	0.0	0.0	0.5	1.0	1.0	1.0	

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 3. MARP Loaned to SECC-Internal Audit  
 Cost Center: 2200-2268.000 - MARP LOANED TO SECC-INTERNAL AUDIT

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.02	0	0	0	0	0.00
Directly Allocated	26	4	0	30	0.47	53	8	0	61	0.96
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
<b>Total Incurred</b>	<b>26</b>	<b>4</b>	<b>0</b>	<b>30</b>	<b>0.49</b>	<b>53</b>	<b>8</b>	<b>0</b>	<b>61</b>	<b>0.96</b>
<b>% Allocation</b>										
Retained	0.00%	0.00%				0.00%	0.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	100.00%	100.00%				100.00%	100.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	53	8	0	61	0.96	53	8	0	61	0.96
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
<b>Total Incurred</b>	<b>53</b>	<b>8</b>	<b>0</b>	<b>61</b>	<b>0.96</b>	<b>53</b>	<b>8</b>	<b>0</b>	<b>61</b>	<b>0.96</b>
<b>% Allocation</b>										
Retained	0.00%	0.00%				0.00%	0.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	100.00%	100.00%				100.00%	100.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Employee works in SECC Internal Audit full-time

**Cost Center Allocation Percentage for 2014**

Employee works in SECC Internal Audit full-time

**Cost Center Allocation Percentage for 2015**

Employee works in SECC Internal Audit full-time

**Cost Center Allocation Percentage for 2016**

Employee works in SECC Internal Audit full-time

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 3. MARP Loaned to SECC-Internal Audit  
 Cost Center: 2200-2268.000 - MARP LOANED TO SECC-INTERNAL AUDIT

**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	3-YR Average	9	9	9	44	44	44	53	53	53
Non-Labor	3-YR Average	1	1	1	7	7	7	8	8	8
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>10</b>	<b>10</b>	<b>10</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>61</b>	<b>61</b>	<b>61</b>
FTE	3-YR Average	0.2	0.2	0.2	0.8	0.8	0.8	1.0	1.0	1.0

**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	44	7	0	51	0.8	1-Sided Adj

This Management Accounting Rotation Program (MARP) employee started supported SECC Internal Audit full-time in mid-2013. An adjustment is required to reflect a full-year of labor and non-labor expenses for this position.

<b>2014 Total</b>	<b>44</b>	<b>7</b>	<b>0</b>	<b>51</b>	<b>0.8</b>	
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2015	44	7	0	51	0.8	1-Sided Adj
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This Management Accounting Rotation Program (MARP) employee started supported SECC Internal Audit full-time in mid-2013. An adjustment is required to reflect a full-year of labor and non-labor expenses for this position.

<b>2015 Total</b>	<b>44</b>	<b>7</b>	<b>0</b>	<b>51</b>	<b>0.8</b>	
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2016	44	7	0	51	0.8	1-Sided Adj
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This Management Accounting Rotation Program (MARP) employee started supported SECC Internal Audit full-time in mid-2013. An adjustment is required to reflect a full-year of labor and non-labor expenses for this position.

<b>2016 Total</b>	<b>44</b>	<b>7</b>	<b>0</b>	<b>51</b>	<b>0.8</b>	
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Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: B. Accounting and Finance Division  
Category-Sub: 3. MARP Loaned to SECC-Internal Audit  
Cost Center: 2200-2268.000 - MARP LOANED TO SECC-INTERNAL AUDIT

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1	0	0	0	23
Non-Labor	0	0	0	0	4
NSE	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>
FTE	0.0	0.0	0.0	0.0	0.4
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1	0	0	0	23
Non-Labor	0	0	0	0	4
NSE	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>
FTE	0.0	0.0	0.0	0.0	0.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	4
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
FTE	0.0	0.0	0.0	0.0	0.1
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	2	0	0	0	26
Non-Labor	0	0	0	0	4
NSE	0	0	0	0	0
<b>Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>
FTE	0.0	0.0	0.0	0.0	0.5

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: B. Accounting and Finance Division  
 Category-Sub: 3. MARP Loaned to SECC-Internal Audit  
 Cost Center: 2200-2268.000 - MARP LOANED TO SECC-INTERNAL AUDIT

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
2013	-23	-4	0	-0.4	SSD_Type Transf	FROM IO_Ret	CYANO20140227 164806490
This cost center is for a Management Accounting Rotation Program (MARP) employee working full-time for SECC Internal Audit. Adjustment is to correct charge classification from Directly Retained to Directly Allocated to SECC.							
2013	23	4	0	0.4	SSD_Type Transf	TO IO_Alloc	CYANO20140227 164806490
This cost center is for a Management Accounting Rotation Program (MARP) employee working full-time for SECC Internal Audit. Adjustment is to correct charge classification from Directly Retained to Directly Allocated to SECC.							
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Employee Communications Division  
 Cost Center: 2200-2339.000

**Summary for Category: D. Ext Affairs & Employee Communications Division**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	548	642	712	712
Non-Labor	85	156	158	158
NSE	0	0	0	0
<b>Total</b>	<b>633</b>	<b>798</b>	<b>870</b>	<b>870</b>
FTE	6.5	7.6	8.1	8.1

**Cost Centers belonging to this Category:**

**2200-2339.000 COMMUNITY RELATIONS**

Labor	548	642	712	712
Non-Labor	85	156	158	158
NSE	0	0	0	0
<b>Total</b>	<b>633</b>	<b>798</b>	<b>870</b>	<b>870</b>
FTE	6.5	7.6	8.1	8.1

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2200-2339.000 - COMMUNITY RELATIONS**

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Employee Communications Division  
 Category-Sub: 1. Community Relations  
 Cost Center: 2200-2339.000 - COMMUNITY RELATIONS

**Activity Description:**

Community Relations is the liaison between the Company and the local communities and is responsible for managing company policies, increasing employee engagement and volunteerism in the community, charitable contributions, memberships in business and non-profit organizations, and support for diverse, low-income and hard-to-reach communities. The charitable activity requires the coordination, accounting, and tracking of all grants in a centralized grant tracking system to ensure compliance with state and federal laws and tax requirements. Community Relations also manages the Community Advisory Council which is made up of a diverse group of community leaders and stakeholders that meet regularly with SoCalGas' leadership to provide input and feedback on energy issues in the community.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**Non-Labor - 3-YR Average**

The 3-year averaging methodology produces a reasonable forecast of 2014-2016 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

**NSE - 3-YR Average**

Not applicable

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	37	561	606	548	642	712	712	
Non-Labor		0	2	204	172	85	156	158	158	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>39</b>	<b>765</b>	<b>779</b>	<b>634</b>	<b>798</b>	<b>870</b>	<b>870</b>	
FTE		0.0	0.3	7.0	7.9	6.5	7.6	8.1	8.1	

*Note: Totals may include rounding differences.*



Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Employee Communications Division  
 Category-Sub: 1. Community Relations  
 Cost Center: 2200-2339.000 - COMMUNITY RELATIONS

**Cost Center Allocations (Incurred Costs):**

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	23	0	25	0.00	1	47	0	48	0.00
Directly Allocated	3	0	0	3	0.05	3	0	0	3	0.06
Subj. To % Alloc.	543	63	0	606	6.43	638	108	0	746	7.56
<b>Total Incurred</b>	<b>548</b>	<b>86</b>	<b>0</b>	<b>634</b>	<b>6.48</b>	<b>642</b>	<b>155</b>	<b>0</b>	<b>797</b>	<b>7.62</b>
<b>% Allocation</b>										
Retained	96.76%	96.76%				97.05%	97.05%			
SEU	0.87%	0.87%				0.00%	0.00%			
CORP	2.37%	2.37%				2.95%	2.95%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	47	0	48	0.00	1	47	0	48	0.00
Directly Allocated	3	0	0	3	0.06	3	0	0	3	0.06
Subj. To % Alloc.	708	110	0	818	8.06	708	110	0	818	8.06
<b>Total Incurred</b>	<b>712</b>	<b>157</b>	<b>0</b>	<b>869</b>	<b>8.12</b>	<b>712</b>	<b>157</b>	<b>0</b>	<b>869</b>	<b>8.12</b>
<b>% Allocation</b>										
Retained	97.05%	97.05%				97.05%	97.05%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	2.95%	2.95%				2.95%	2.95%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2013**

Department Activity Study

**Cost Center Allocation Percentage for 2014**

Department Activity Study

**Cost Center Allocation Percentage for 2015**

Department Activity Study

**Cost Center Allocation Percentage for 2016**

Department Activity Study

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Employee Communications Division  
 Category-Sub: 1. Community Relations  
 Cost Center: 2200-2339.000 - COMMUNITY RELATIONS

**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	3-YR Average	572	572	572	70	140	140	642	712	712
Non-Labor	3-YR Average	154	154	154	2	4	4	156	158	158
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>726</b>	<b>726</b>	<b>726</b>	<b>72</b>	<b>144</b>	<b>144</b>	<b>798</b>	<b>870</b>	<b>870</b>
FTE	3-YR Average	7.1	7.1	7.1	0.5	1.0	1.0	7.6	8.1	8.1

**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	70	2	0	72	0.5	1-Sided Adj

New Community Relations Manager tasked with building and maintaining relationships with community organizations within the SoCalGas service territory. This position will be responsible for evaluating organizations, determining sponsorship or program support, and creating valued partnerships. This person will also be responsible for promoting Utility programs and services to community organizations, which will provide education and awareness of programs that their members can participate in.

<b>2014 Total</b>	<b>70</b>	<b>2</b>	<b>0</b>	<b>72</b>	<b>0.5</b>
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2015	140	4	0	144	1.0	1-Sided Adj
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New Community Relations Manager tasked with building and maintaining relationships with community organizations within the SoCalGas service territory. This position will be responsible for evaluating organizations, determining sponsorship or program support, and creating valued partnerships. This person will also be responsible for promoting Utility programs and services to community organizations, which will provide education and awareness of programs that their members can participate in.

<b>2015 Total</b>	<b>140</b>	<b>4</b>	<b>0</b>	<b>144</b>	<b>1.0</b>
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2016	140	4	0	144	1.0	1-Sided Adj
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*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Employee Communications Division  
 Category-Sub: 1. Community Relations  
 Cost Center: 2200-2339.000 - COMMUNITY RELATIONS

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
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New Community Relations Manager tasked with building and maintaining relationships with community organizations within the SoCalGas service territory. This position will be responsible for evaluating organizations, determining sponsorship or program support, and creating valued partnerships. This person will also be responsible for promoting Utility programs and services to community organizations, which will provide education and awareness of programs that their members can participate in.

<b>2016 Total</b>	<b>140</b>	<b>4</b>	<b>0</b>	<b>144</b>	<b>1.0</b>	
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*Note: Totals may include rounding differences.*

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales  
Category: D. Ext Affairs & Employee Communications Division  
Category-Sub: 1. Community Relations  
Cost Center: 2200-2339.000 - COMMUNITY RELATIONS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	29	461	511	470
Non-Labor	0	2	197	169	85
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>31</b>	<b>658</b>	<b>680</b>	<b>555</b>
FTE	0.0	0.2	6.0	6.7	5.5
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	-2	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	29	461	511	470
Non-Labor	0	2	195	169	85
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>31</b>	<b>656</b>	<b>680</b>	<b>555</b>
FTE	0.0	0.2	6.0	6.7	5.5
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	5	77	82	78
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>5</b>	<b>77</b>	<b>82</b>	<b>78</b>
FTE	0.0	0.0	1.0	1.1	0.9
<b>Escalation to 2013\$</b>					
Labor	0	3	24	13	0
Non-Labor	0	0	9	4	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>3</b>	<b>33</b>	<b>17</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	37	561	606	548
Non-Labor	0	2	204	172	85
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>39</b>	<b>765</b>	<b>779</b>	<b>634</b>
FTE	0.0	0.2	7.0	7.8	6.4

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

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

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
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Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Employee Communications Division  
 Category-Sub: 1. Community Relations  
 Cost Center: 2200-2339.000 - COMMUNITY RELATIONS

**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	-2	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
2011	0	-2	0	0.0	1-Sided Adj	N/A	CYANO20131205 160055347
Non-recurring expense that should be removed.							
2011	-3	0	0	-0.1	SSD_Type Transf	FROM IO_Ret	CYANO20131206 112119357
These charges are for activities incurred by SoCalGas in support of SECC functions. Adjustment is to correctly classify these charges as Directly Allocated instead of Directly Retained.							
2011	3	0	0	0.1	SSD_Type Transf	TO IO_Alloc	CYANO20131206 112119357
These charges are for activities incurred by SoCalGas in support of SECC functions. Adjustment is to correctly classify these charges as Directly Allocated instead of Directly Retained.							
<b>2011 Total</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0.0</b>			
2012	-2	0	0	0.0	SSD_Type Transf	FROM IO_Ret	CYANO20131206 112301310
These charges are for activities incurred by SoCalGas in support of SECC functions. Adjustment is to correctly classify these charges as Directly Allocated instead of Directly Retained.							

Note: Totals may include rounding differences.

Southern California Gas Company  
2016 GRC - APP  
Shared Services Workpapers

Area: REG AFF/A&F/LEGAL/EXT AFF  
 Witness: Ramon Gonzales  
 Category: D. Ext Affairs & Employee Communications Division  
 Category-Sub: 1. Community Relations  
 Cost Center: 2200-2339.000 - COMMUNITY RELATIONS

<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	2	0	0	0.0	SSD_Type Transf	TO IO_Alloc	CYANO20131206 112301310

These charges are for activities incurred by SoCalGas in support of SECC functions.  
 Adjustment is to correctly classify these charges as Directly Allocated instead of Directly Retained.

<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
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<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
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*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 2200-2339.000**

**2013 EXTERNAL OUTREACH**

ACE Asian Pacific Islander American Chamber of Commerce and Entrepreneurship
American Indian Chamber
Asian Business Association - LA
Asian Business Association - Orange County
Asian Pacific Islander Small Business Program
Black Business Association LA (BBA)
Black Business Association LA (BBA)
Cal Asian Chamber
California Black C/C Ron Brown Summit
California DVBE Alliance
California Hispanics CC
Chinese Amer Constr Profs (CACP)
Community Lawyers, Inc.
Edison Electric Institute
Elite SDVOB - Los Angeles
Elite SDVOB - National
Greater LA African Amer C/C (GLAAACC)
Latin Business Association (LBA)
Latin Business Chamber of Greater LA Foundation
LA Latino Chamber of Commerce
The Latino Coalition
National Asian American Coalition (Mabuhay)
NAMC Natl Assoc Minority Contractors
NAMC of So. Cal - Natl Assoc Minority Contractors
National Assoc of Women Business Owners - LA
National Council of Minorities in Energy - LA
Natl Latina Business Women Assoc - LA
National Latina Business Women Assoc - National
National Minority Supplier Development Council (NMSDC)
Natl Utility Diversity Council (NUDC)-Sacramento
National Gay & Lesbian Chamber of Commerce (NGLCC)
RBD Communications (Recycling Black Dollars) - see line 70
So Calif Min Bus Dev Council (SCMBDC)
US Hispanic C/C
US PanAsian Chamber of Commerce
Women's Bus Enterp Council (WBEC)-Western Region
NAMC-National Assoc of Minority Contractors Conf



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Shared Services Workpapers

Moreno Valley Black Chamber
WBEC West Gala
Elite SDVOB-LA
Community Lawyers, Inc.
Regional Black Chamber of Commerce
WBEC West Gala
American Indian Chamber of Commerce of California
Asian Enterprise
Asian Pacific Islander Small Business Program
PABA Foundation
Asian Pacific American Legal Center
California Disabled Veteran Business Alliance

**2013 Health, Safety, Emergency Preparedness Grants**

<b>Organization Name</b>	<b>Project Title</b>
American Red Cross - San Luis Obispo County Chapter	Disaster Preparedness Expo
Arrowhead Regional Medical Center Foundation	2013 11th Annual Health and Safety Fair Exhibit
California Fire Foundation	Endowment Fund
Emergency Resources Association	Support of program for needy families and children
Los Angeles Fire Department Foundation	Fahrenheit 2013
Monterey Park Police Officers Association	Support child safety/crime prevention program
Murrieta Chamber of Commerce	2013 Emergency Preparedness Workshop
Rebuilding Mountain Hearts and Lives	2013 Mountain Communities Preparedness Event
Redlands Police Officers Association	2013 Holiday Programs - "Cops Helping Kids"
San Bernardino County Safety Employees Benefit Association Charity	Fore the Cops and Kids Fundraiser
Southwest Healthcare Systems	2013 Sponsorship for Southwest Healthcare Charity Golf Tournament
St. Bernardine Medical Center Foundation	2013 7th Annual Charity Fundraiser benefitting the Emergency Department
Trauma Intervention Programs Inc	Preparedness workshop

**Low Income Community Example**

Gas Assistance Fund – United Way of Greater Los Angeles works with about 100 nonprofit, community based organizations to help distribute funds to qualified customers of The Gas Company.

**2013 Economic Development Support**

<b>Organization Name</b>	<b>Project Title</b>
Black Business Association - Los Angeles	2013 Annual Sponsorship
Asian Business Association of Los Angeles	2013 Annual Sponsorship
American Indian Chamber of Commerce of So. California	2013 Annual Sponsorship
Black Women's Network	Annual Business/Career and Networking Breakfast Forum
California Association Of Enterprises Zones	2013-2014 Membership Dues
California Black Chamber of Commerce Foundation	CBCC-2013 Ron Brown Economic Summit
California Business Roundtable	Annual Dues
California Disabled Veterans Business Enterprises Alliance	Salute to Veterans Day Breakfast
California Hispanic Chamber of Commerce	2013 Membership
California Hispanic Chamber of Commerce	Business Expo - Annual Convention 2013
Chamber of Commerce - US Hispanic	2013 USHCC Membership
Chinese American Construction Professionals	2013 Annual Awards & Workshop
Economic Alliance of the San Fernando Valley	Annual Investment
Economic Development Collaborative - Ventura County	2013 Membership Investment
Economic Development Corporation Of Madera County	San Joaquin Valley Regional Association of California Counties Conference
Economic Vitality Corporation of San Luis Obispo	2013 Membership Investment
Independent Cities Association	ICA Summer Seminar
Latin Business Association - Los Angeles	2013 Annual Membership
Los Angeles African American Women's Public Policy Institute	Women In Action Awards Reception
Los Angeles Alliance For A New Economy	City of Justice Awards Dinner

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2016 GRC - APP  
Shared Services Workpapers

Los Angeles Area Chamber of Commerce	2013 Membership Dues & Board of Director Fees
Los Angeles County Business Federation	2013 Annual Sponsorship
NAWBO California	CA Propel Your Business Conference
Orange County Business Council	2013 Annual Investment
Riverside County Economic Development Agency	2013 Economic Development Forum
Santa Barbara National Association of Women Business Owners Foundation	Spirit of Entrepreneur Awards
Valley Industry and Commerce Association	Annual Membership dues
Ventura County Economic Development Association	2013 Membership Investment
Visalia Economic Development Corporation	Visalia Industrial Park Report
Visalia Economic Development Corporation	Annual Membership Dues

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**2013 Environmental Grants**

<b>Organization</b>	<b>Project Title</b>
Amigos De Bolsa Chica	2013 Sustainability Sponsorship
Breathe California of Los Angeles County	O24u Youth Environmental Education Program
Cal Poly Pomona - School of Engineering	Young Engineering Success (Yes!) Program and Women's Reception
California League of Conservation Voters Education Fund	California Voices for Conservation
Center for Energy Efficiency and Renewable Technologies	Clean Power Champion Awards
Clean Air Now	Clean Air Challenge Curriculum Program
Climate Registry	2014 Climate Leadership Conference
Community Environmental Council	Green Business Program in Santa Barbara
Community Environmental Council	Symposium: Energy, Climate Change and the Economy
Coro Southern California, Inc.	5th Annual Coro Water Conference
Friends of the Desert Mountains	Coachella Valley Wildflower Festival
Heal the Bay	Bring Back the Beach Annual Awards Gala
Kansas State University Foundation	Turbocharge performance testing
Los Angeles Conservation Corps, Administrative Office	Children's Community Garden Project
Orange County Great Park Corporation	U.S. Solar Decathlon
Pacoima Beautiful	2013 Earth Day Community Beautification
South Coast Air Quality Management District	Power Generation Workshop; High School Conference and Expo
Southern California Air Quality Alliance	2013 Membership Dues
Tree People	26th Annual "An Evening Under the Harvest Moon"
UC Berkeley - Energy Institute	Balancing California's Energy Equation

**Meeting Agenda**

**The Gas Company  
Community Advisory Council**

**Wednesday, March 13, 2013  
11:30 a.m. – 2:00 p.m.**

The Gas Company Tower  
555 West Fifth Street  
**Executive Boardroom**  
**(21st Floor)**  
Los Angeles, 90013  
(213) 244-3711

Welcome/Introductions/Overview Industry Overview/Regulatory Highlights	Anne Shen Smith, Chairman and CEO
Operations Highlights	Dennis Arriola, President & COO
Natural Gas Policy Act	Dennis Arriola
DBE Results/2013 Plan	Rick Hobbs, Director – Supply Mgmt. and Supplier Diversity
Emergency Operations Center Tour	All
Adjournment	

**Meeting Agenda**

**The Gas Company  
Community Advisory Council**

**Tuesday, June 4, 2013  
11:30 a.m. – 2:00 p.m.**

The Gas Company Tower  
555 West Fifth Street  
**Executive Boardroom  
(21st Floor)**  
Los Angeles, 90013  
(213) 244-3711

Welcome/Introductions/Overview Industry Overview/Regulatory Highlights	Anne Shen Smith, Chairman and CEO
Operations Highlights	Dennis Arriola, President & COO
Pipeline Safety Enhancement Program (PSEP) Update	Rick Phillips, Sr. Director, PSEP
New Products and Services Update	Rodger Schwecke, Vice President, Customer Solutions
Adjournment	All

**Meeting Agenda**

**The Gas Company  
Community Advisory Council**

**Thursday, September 19, 2013  
11:30 a.m. – 2:00 p.m.**

**The Energy Resource Center  
9240 Firestone Blvd.  
Downey, CA 90242  
(Multi-purpose Room)  
(562) 803-7500**

Welcome/Introductions/Overview Industry Overview/Regulatory Highlights	Anne Shen Smith, Chairman and CEO
Operations Highlights	Dennis Arriola, President & COO
<ul style="list-style-type: none"><li>• Diversity &amp; Inclusion Update</li></ul>	Shawn Farrar, Director of Diversity
<ul style="list-style-type: none"><li>• AMI Update</li></ul>	Pat Petersilia, Sr. Director of Advanced Meter
<ul style="list-style-type: none"><li>• ERC Tour</li></ul>	Rodney Davis, ERC Ops. Supervisor
Adjournment	All

**Meeting Agenda**

**The Gas Company  
Community Advisory Council**

**Wednesday, November 20, 2013  
12:00 a.m. –1:30 p.m.**

The Gas Company Tower  
555 West Fifth Street  
**Conf. Room 2A  
(2nd Floor)**  
Los Angeles, 90013  
(213) 244-3711

Welcome/Introductions/Overview Industry Overview/Regulatory Highlights	Anne Shen Smith, Chairman and CEO
Operations Highlights	Bret Lane, SVP Gas Operations and System Integrity
Customer Assistance Programs Update	Gillian Wright, Director of Customer Programs and Assistance
Emergency Preparedness	Bret Lane, SVP Gas Operations and System Integrity
Adjournment	All



## SoCalGas Executives - Giving Back to Our Communities



### **Anne Smith appointed to prestigious C-100 Board dedicated to the Chinese American perspective**

SoCalGas invests its energy, volunteer time and financial resources to improve the quality of life in communities where we do business. The company focuses on funding community partnerships in key areas where SoCalGas can really make a difference such as [education](#), [environment](#) and [local community support](#).

#### **Smith appointed to C-100**

To that end, SoCalGas' CEO Anne Smith was recently appointed to the prestigious Committee of 100 (C-100), a national, non-profit, non-partisan organization that brings a Chinese American perspective to issues concerning Chinese Americans and U.S.-China relations. Its members include Ed Chen, President and CEO of Walmart China, Lily Lee Chen, former vice chair of the Asia Pacific USA Chamber of Commerce and other business, education, community and arts leaders.

C-100 has a dual mission:

1. to encourage constructive relations between the peoples of the United States and Greater China, and
2. to promote the full participation of Chinese Americans in all fields of American life.

C-100 has also provided scholarships, mentoring, and sponsorship of programs that help provide a collective voice for Chinese American leaders to speak to both U.S. and international issues.

The organization was founded in 1990 and came from renowned architect, I.M. Pei, who was inundated with calls from reporters seeking his reaction, as an influential Chinese American, to the Tiananmen Square events in June 1989. Pei felt that no single individual could adequately represent the Chinese American perspective, and instead envisioned a group of prominent Chinese Americans joining together to serve as a strong forum for the Chinese American community.

#### **Dedicated to the communities SoCalGas serves**

Smith is committed to the communities SoCalGas serves and is also involved with many other organizations including: The American Gas Association, California League of Conservation Voters Education Fund, Asian Pacific American Legal Center and the Southern California Leadership Council. She also sits on the Hank Lacayo Institute for Workforce and Community, the UC Davis Energy Efficiency Center board of advisors and the Board of Governors for the Japanese American Cultural and Community Center. Smith is also a member of The Trusteeship, an affiliate of the International Women's Forum.

Smith immigrated to the United States from Taiwan in 1964. She received her bachelor's degree in industrial engineering from the University of Michigan and has a master's degree in industrial engineering and operations research from the University of California at Berkeley.

#### **Want to get involved?**

"We'd like all directors to support the communities they serve. We can help align their interests and passions with organizations that also help SoCalGas," adds Kimberly Freeman, Director of Community Relations. "And we're always looking for employees to support company sponsored community events."

If you want to become involved, call 877-344-8509 or email [community relations](#) for more information.




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## SempraNews

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Wednesday, May 8, 2013

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### **Nominations being accepted for Sempra Employee Giving Network local advisory councils**

Do you want to help make a difference in your community? Or maybe you want to get more involved? Do you want to meet and work with fellow employees who share the same passion? If so, you may want to consider serving as an advisor on a local advisory council in your region. Nominations are now being accepted to fill open positions in each council.

#### **Why serve on a council?**

The Sempra Employee Giving Network (SEGN) is a 501(c)3 charitable organization formed to facilitate support of community-based charities by employees of the Sempra Energy companies.

The board of directors of SEGN has set up local councils comprised of advisors in regions with a large base of employees.

These advisors manage the funds donated by their fellow employees through payroll deduction to the local council undesignated funds. They evaluate and make recommendations on grant requests from local health and human services charities in their regions. They then make recommendations on which ones should receive the local council undesignated funds.

In addition, they serve as ambassadors for the Employee Giving Programs (including the Matching Gifts Program, Volunteer Incentive Program, Challenge Grant Program, etc). This means advisors may be asked to attend company events to promote these programs and encourage other employees to participate and be involved in their communities.

To date, local advisory councils have been set up in these regions:

- Los Angeles
- Louisiana
- Northern Counties (California)

<http://home.sempranet.com/sempranews/201305/20130508-giving-nowacceptingSEGNLo...> 4/25/2014

Nominations being accepted for Sempra Employee Giving Network local advisory councils Page 2 of 3

- Orange County
- San Bernardino-Riverside
- San Diego-Imperial Valley

### **Rewarding and inspiring experience**

Being a local advisor for SEGN can be an incredibly rewarding and inspiring experience; just ask SoCalGas administrative associate, Gayle Montgomery. "Deciding to become involved in SEGN is one of the best decisions I have made! Having the opportunity to meet and work with compassionate coworkers in our jurisdiction is a very rewarding experience, and having the opportunity to interact with, learn about and screen local charities has been very moving."

"There are so many deserving charities that are doing wonderful things in our communities. I wish more employees would donate to the local advisory council undesignated funds so that we could help even more local agencies," said Montgomery, who has served as a local advisor for the past four years and is also the Los Angeles council president.

"If you enjoy working in a close knit group, value the concept of teamwork and want to encourage your fellow employees to give back to the community, APPLY! You won't be sorry you did!"

### **Nominate yourself before May 22**

If you want to serve as a local advisor, please nominate yourself by filling out the nomination form before May 22, 2013.

**SEGN Local Advisory Council  
Nomination Form** (PDF)

Requirements to consider:

- That you can volunteer on average two hours per month.
- That your supervisor will support your volunteer efforts.
- That you are an active member of SEGN, meaning that you contribute through payroll deduction and have donated \$25 or more during the past twelve months.

Elections will take place with SEGN members during the months of May and June and those elected to a council will begin their two-year term July 1.

### **How to donate through payroll deduction**

If you donate through payroll deduction, you are an active member of the Sempra Employee Giving Network (SEGN) and you are making a difference in your community!

If you are not contributing through payroll deduction yet, we invite you to start changing a life today by contributing to your favorite charity. Or if you prefer, you can contribute to your local advisory council's undesignated fund.

<http://home.sempranet.com/sempranews/201305/20130508-giving-nowacceptingSEGNLo...> 4/25/2014

You can join more than 2,000 employees who have committed to diversity and inclusion


Page 1 of 2

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Friday, June 7, 2013

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## You can join more than 2,000 employees who have committed to diversity and inclusion

*Find out more on the Employee Diversity Council's intranet site!*

Part of the vision for the Sempra Energy family of companies is to engage employees in advancing the [Sempra Energy Values](#). Those values include: "people matter" and "deliver outstanding results."

One way the Sempra Energy family of companies fulfills these values is through the efforts of the companywide [Employee Diversity Council](#) (EDC). The EDC has developed new ways for Corporate Center, Southern California Gas Co. (SoCalGas), San Diego Gas & Electric (SDG&E), Sempra International and Sempra U.S. Gas & Power employees to engage in diversity efforts which educate, increase awareness and promote respect.

Programs such as M-Power for mentorship and Diversity Ambassadors for education are helping create a great place to work by making sure every individual feels respected and is able to bring their entire selves to their job.

"Getting the word out about these new programs will hopefully generate more support and simply draw more attention to the ways Diversity & Inclusion can improve our business," says Shawn Farrar, director of Diversity for SoCalGas.

You can find out more about how to become involved in your community by going to the [EDC's site](#) on *SempraNet*.

### Diversity Ambassador Program

The new [Diversity Ambassadors program](#) includes a select group of trained employees across the company to present employees with seven educational modules related to specific Diversity & Inclusion topics. The Ambassadors, who are also members of various Local Diversity & Inclusion Councils in addition to the EDC, share valuable information with employees in a variety of settings, including staff meetings, peer group meetings, and safety congresses.

<http://home.sempranet.com/sempranews/201306/20130607-diversityandinclusion.asp>

4/25/2014

You can join more than 2,000 employees who have committed to diversity and inclusion Page 2 of 2

"The Ambassador program promotes a greater understanding of the diversity in ourselves, our coworkers, and the diverse customers we serve. The idea is that this greater understanding leads to better performance," adds Victoria Person, diversity advisor. To schedule a presentation from a Diversity Ambassador, send a note the EDC ([diversity@sempra.com](mailto:diversity@sempra.com)).

### Executive Spotlight

Last month, [the EDC interviewed](#) Bob Schlax, VP, controller & CFO at SDG&E, who emphasized the importance of diversity globally and in leadership. The interview underscored Schlax's personal allegiance to Sempra's mission of Diversity and Inclusion. It also highlighted his diversity goals for the future and core management beliefs.

In the past, the EDC interviewed Jimmie Cho, VP of Field Services for SoCalGas. Cho commented, "to speak several languages and be a part of several cultures has helped me to always think about others and to know that there are differences in each of our life experiences."

### New additions on the intranet site

There are many new additions on the EDC website that includes [a list of popular attractions in Los Angeles and San Diego County](#) for friends and family to enjoy while also learning about diversity. The attractions include: Koreatown, La Brea Tar Pits, Museum of Tolerance, Chinese American Museum, Museum of Contemporary Art, San Diego Botanic Garden, Griffith Observatory, and many more.

"The Sempra Energy family of companies' continued work in diversity and inclusion serves as a great catalyst to engage employees in forming ideas and promoting strategies which will in turn help us continue to provide excellent service to our customers," adds Mike McNeil, diversity advisor.

### Add your own commitment

By making your [commitment to diversity](#), you are helping us achieve this strategy and allowing us to embrace the rich dimensions of diversity.

For more information, visit: <http://home.sempranet.com/diversity/mycommitment.asp>.

SN

Comments [[read comments](#) (0) | [submit a comment](#) | [comment guidelines](#)]

[Sempra News](#)

## Invest in Our Employees: The 4th Annual "Shoot for a Cure" Basketball Tournament is now open for player sign-ups

August 14, 2013

### Weekly games scheduled from August through October

SoCalGas employees are raising funds for the Leukemia & Lymphoma Society of Greater Los Angeles (LLS) by dusting off their tennis shoes and donning basketball shorts. Teams are now forming for the 4th Annual "Shoot for a Cure" Basketball Tournament, which will take place August – October.

Funds raised from the basketball tournament will benefit the Leukemia & Lymphoma Society.

### Why participate?

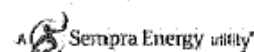
- Raise funds for the Greater L.A. Chapter of the LLS
- A teambuilding opportunity for employees
- Support our company's community outreach efforts
- Have FUN!



### Player requirements

- Each player's goal is to fundraise \$200 throughout the event (This could be through basketball ticket sales/donations, fundraisers or other efforts)
- Both management and represented employees are welcome to participate and Co-ed teams are highly encouraged
- Top 10 individual fundraisers will play in a final exhibition game against the Executive team, led by team captain Mike Schneider VP of Customer Operations

To join a team or get more information, contact Alex Fonseca [AFonseca@semprautilities.com](mailto:AFonseca@semprautilities.com) or Shaun Baptiste [SBaptiste@semprautilities.com](mailto:SBaptiste@semprautilities.com)



*Run Our Business with Excellence:*

## Join Dennis Arriola and Team SoCalGas for the 2013 HomeWalk to end homelessness

UNITED WAY  
**HOME  
WALK**  
2 • 0 • 1 • 3

September 18, 2013

**Help SoCalGas meet this year's goal of 500 walkers/\$50,000!**

Did you know that Los Angeles is considered the "Homeless Capitol of the World?"

Think you can't do anything to change that?

YES, you can by taking part in the 2013 HomeWalk, United Way of Greater Los Angeles' annual 5K Run/Walk to end homelessness.

It takes place:

**Saturday, Nov. 23**  
**Exposition Park, 700 Exposition Park Blvd, Los Angeles**  
**Registration opens at 7 a.m.**  
**Opening Program at 8:30 a.m.**  
**Walk/Run begins at 9 a.m.**

**Join Dennis Arriola and Team SoCalGas**

"I'm pleased to be the Executive Champion for the 2013 HomeWalk," says Dennis Arriola, president and COO of SoCalGas. "Our employees have supported this walk for a number of years, with as many as 400 signing up last year. In fact, we consistently have the largest employee team at the event. Our goal this year is to raise \$50,000 and have 500 walkers on Team SoCalGas," adds Arriola.

"We want to make a significant difference in eradicating homelessness. Our employees see it in their daily activities, and many have first-hand knowledge of the homeless in their communities," Arriola adds.

**Donations make a difference**

The money raised through HomeWalk is used to end homelessness in Los Angeles County, where more than 58,000 people are homeless, including more than 20,000 women and children and 9,000 military veterans.

It's simple. Each \$1000 raised can cover one month's rent for a former homeless person. Five-hundred dollars provides a mattress set for a restful night of sleep, and \$200 covers a move-in kit to help a homeless family move-in to permanent housing (including pots and pans, bedding and personal care items).

**What can you do to join Team SoCalGas at HomeWalk?**

**Sign up today!**

If you already know you'd like to take part, be sure you sign up to receive the company match by going to <http://apps.sempra.net.com/csr/challengevents/RegistrationForm.cfm?Event=71>

*This is a Challenge Grant, so your donations made on-line through the Sempra Employee Giving Network (SEGN) are matched through the company.*

If you haven't decided yet, you can learn more by:

- Attending an upcoming HomeWalk Lunch 'n' Learn:
- HomeWalk/Downtown Women's Center (DWC)  
Lunch 'n' Learn, Tuesday, Sept. 17, Gas Company Tower 2B

The DWC is one agency that's funded through HomeWalk. DWC provides a broad array of services to homeless women in downtown Los Angeles, including permanent supportive housing and other services. DWC will also have sale items made by the women. *The Made by DWC* store will be open from 11 a.m. to 2 p.m. United Way of Greater Los Angeles.

**United Way/HomeWalk**

<http://gaslines.socalgas.com/news/news-9-16-13-homewalk.cfm>

4/25/2014

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GasLines | News - Join Dennis Arriola and Team SoCalGas for the 2013 HomeWalk to e... Page 2 of 2

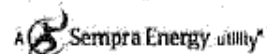
**Lunch 'n' Learn, Friday, Sept. 27, Gas Company Tower 2B**

The United Way of Greater Los Angeles, which sponsors HomeWalk raised more than \$3 million and moved 13,000 individuals into permanent housing. Learn more about the 30 agencies and how they use the HomeWalk funds to move people into permanent housing. (There are other fun activities planned too)

**Questions?**

Contact your Team SoCalGas co-captains:

- Carolyn Williams, manager in Community Relations @ [cwilliams@semprautilities.com](mailto:cwilliams@semprautilities.com)
- Angela Fentiman, manager in Media and Employee Communications @ [afentiman@semprautilities.com](mailto:afentiman@semprautilities.com)
- Anne Silva, manager in Media and Employee Communications and United Way HomeWalk Steering Committee member @ [asilva@semprautilities.com](mailto:asilva@semprautilities.com)



<http://gaslines.socalgas.com/news/news-9-16-13-homewalk.cfm>

4/25/2014




The Season of Giving starts on October 1. You might earn your favorite charity \$1,000 or... Page 1 of 2

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Wednesday, September 25, 2013

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## **The Season of Giving starts on October 1. You might earn your favorite charity \$1,000 or more for the holidays!**

What would you give to earn your favorite charity \$1,000 or even \$2,500 for the holidays?

How about a little of your blood, sweat and tears as a volunteer?

If your answer is yes, then you could be in luck (and so could your favorite charity), thanks to the [Season of Giving Program](#).

The Season of Giving Program is when the Sempra Energy Foundation's [Volunteer Incentive Program](#) (VIP) helps thousands of people in need during the holiday season by donating to the nonprofit groups where you and your fellow coworkers volunteer.

### **Don't sweat it**

It's easy to apply for a grant. All you have to do is:

**Step 1.** Volunteer with a charity during the holiday season (November-December timeframe) for a project that is holiday-related. (OK. So, this part's going to be a little sweaty. But, you knew that.)

**Step 2.** Once you identify your project, apply for a Season of Giving grant between October 1 and October 31.

**Step 3.** Have a chance to earn the charity you support a grant of \$1,000 for individual or small group efforts or \$2,500 for group projects of over 15 employees.

### **Don't forget**

What's next? That's simple:

First, check out *Sempra News* on October 1 for all the details you need to know to apply for a grant.

Then, volunteer or make plans to volunteer during the holiday season -- remember the

<http://home.sempranet.com/sempranews/201309/20130925-seasonofgiving-promo.asp>

4/25/2014

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more employees involved, the more money can go to the charity! and **apply** for a Season of Giving VIP grant.

That's all there is to it.

No sweat. Right?

Unless you forget.

Don't let that happen. People in need are counting on you.

*Applications will become available on October 1 and October 31 is the last day to submit. Mark your calendar today!*

Visit the [Season of Giving Program](#) page for more information. **SN**

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#### Sempra News

Glen Willier (619-696-2422) is the Sempra News manager/editor. Please send any general feedback/questions/complaints/suggestions about Sempra News directly to him.



*Run Our Business With Excellence*

## Annual SoCalGas Gas Assistance Fund helps Customers in Need Donations Provide Grants for Financial Hardship

December 9, 2013

SoCalGas is once again inviting customers and employees to contribute to the company's Gas Assistance Fund, a bill-assistance program that helps income-qualified customers facing financial hardships with a one-time grant of up to \$100 per customer.

"The Gas Assistance Fund gives the gift of warmth to help customers who need assistance stretch their budget toward other important necessities," said Gillian Wright, director of customer programs for SoCalGas. "SoCalGas thanks the caring customers and employees whose generous donations have helped improve the quality of life across our communities for more than 30 years. We gratefully welcome their support."

### Gas Assistance Fund Address

Anyone interested in making a contribution is asked to mail their voluntary tax-deductible donations to: United Way, Gas Assistance Fund, File 56826, Los Angeles, CA 90074-6826, or donate online at [www.unitedwayla.org](http://www.unitedwayla.org).

Since the program's inception in 1983, SoCalGas customers, employees, and shareholders have contributed more than \$18 million, with funds distributed annually. The Gas Assistance Fund is administered by the United Way of Greater Los Angeles and has helped more than 200,000 SoCalGas customers pay their natural gas utility bills in times of need.

SoCalGas collects donations to the Gas Assistance Fund throughout the year and will distribute the funds between February and the end of May 2014, or until they are depleted. Customers can visit [socialgas.com](http://socialgas.com) (search "GAP") to learn if they qualify for a grant. SoCalGas and United Way of Greater Los Angeles work with 80 to 100 volunteer, nonprofit and community-based organizations throughout our service territory to help income-qualified customers obtain a grant to pay their natural gas utility bill.

In addition to the Gas Assistance Fund, SoCalGas offers other customer assistance programs and services that can help them manage home energy costs during the winter months. More information is available at [socialgas.com](http://socialgas.com), or toll-free at (800) 427-2200 or (800) 342-4545 in Spanish.



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

Area: REG AFF/A&F/LEGAL/EXT AFF  
Witness: Ramon Gonzales

**Appendix A: List of Non-Shared Cost Centers**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2200-0334	000	Accounting & Finance VP
2200-0335	000	Asset & Project Accounting Manager
2200-0336	000	NEW BUS ACCT SUPRV
2200-0337	000	PLANT ACCTG SUPRV
2200-0338	000	ACCOUNTS PAYABLE DEPT
2200-0339	000	Financial Planning
2200-1342	000	FINANCIAL SYSTEMS CLIENT SPT - REPORTING
2200-2039	000	SUNDRY BILLING - SCG
2200-2041	000	Operational Planning
2200-2049	000	ACCOUNTS PAYABLE MGR
2200-2055	000	FERC REGULATORY AFFAIRS DIRECTOR
2200-2091	000	Regulatory Accounts
2200-2119	000	CORPORATE MEMBERSHIPS
2200-2120	000	CONTRIBUTIONS - NONREGIONAL
2200-2121	000	FIXED ASSET MANAGEMENT
2200-2178	000	Financial & Ratebase Services
2200-2186	000	VICE PRESIDENT- ACCOUNTING & FINANCE
2200-2189	000	Financial & Strategic Analysis
2200-2202	000	AFFILIATE COMPLIANCE - NORTH
2200-2212	000	BUSINESS CONTROLS - NORTH
2200-2214	000	MGMT ACCTG ROTATION PROGRAM - SCG
2200-2245	000	SVP - REG AFFS - SCG
2200-2263	000	FERC SCG REGULATORY AFFAIRS DIR
2200-2272	000	CAPITAL BUDGETS - SCG
2200-2285	000	Communications
2200-2302	000	MARP LOANED TO SECC-INVESTOR RELATIONS
2200-2309	000	SCG TARIFFS & REGULATORY COMPLIANCE
2200-2332	000	VP General Counsel
2200-2334	000	Legal - Regulatory
2200-2336	000	Director Financial Analysis
2200-2362	000	LEGAL - COMMERCIAL & ENVIRONMENTAL
2200-2363	000	LEGAL - LITIGATION
2200-2365	000	DIRECTOR - ACCOUNTING OPERATIONS
2200-2366	000	DIRECTOR FINANCIAL & OPERATIONL PLANNING
2200-2367	000	MANAGER ACCOUNTING SYSTEMS&COMPLIANCE
2200-2369	000	LEGAL ADMINISTRATIVE GROUP
2200-2401	000	VP REG & LEGS AFFAIRS - SCG
2200-2441	000	REGIONAL VP EXTERNAL AFFS& EE COMMUNICTN
2200-8960	000	Claims Payment - SCG
2200-8961	000	Recovery - SCG