

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2012 (U 904-G))

Application No. 10-12-____
Exhibit No.: (SCG-11-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF HECTOR A. MADARIAGA
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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**2012 General Rate Case - APP
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Overall Summary For Exhibit No. SCG-11

Area: FLEET SERVICES

Witness: Madariaga, Hector A

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>Non-Shared Services</i>	40,363	45,333	45,863	49,187
<i>Shared Services</i>	1,380	1,384	1,504	1,504
Total	41,743	46,717	47,367	50,691

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A

Summary of Non-Shared Services Workpapers:

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>A. Ownership Costs</i>	17,058	22,064	18,142	20,761
<i>B. Maintenance Operations</i>	21,700	21,936	26,342	27,000
<i>C. Maintenance Management</i>	1,032	1,130	1,176	1,223
<i>D. Vehicle & Equipment Rentals</i>	573	203	203	203
<i>Total</i>	40,363	45,333	45,863	49,187

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Workpaper: VARIOUS

Summary for Category: A. Ownership Costs

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	17,058	1,506	174	640
NSE	0	20,558	17,968	20,121
Total	17,058	22,064	18,142	20,761
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2FS005.001 Amortization

Labor	0	0	0	0
Non-Labor	15,064	0	0	0
NSE	0	18,895	16,340	17,732
Total	15,064	18,895	16,340	17,732
FTE	0.0	0.0	0.0	0.0

2FS005.002 Interest

Labor	0	0	0	0
Non-Labor	993	0	0	0
NSE	0	1,663	1,628	2,389
Total	993	1,663	1,628	2,389
FTE	0.0	0.0	0.0	0.0

2FS005.003 Salvage

Labor	0	0	0	0
Non-Labor	-753	-490	-1,520	-1,180
NSE	0	0	0	0
Total	-753	-490	-1,520	-1,180
FTE	0.0	0.0	0.0	0.0

2FS005.004 License Fees

Labor	0	0	0	0
Non-Labor	1,754	1,996	1,694	1,820
NSE	0	0	0	0
Total	1,754	1,996	1,694	1,820
FTE	0.0	0.0	0.0	0.0

**Beginning of Workpaper
2FS005.001 - Amortization**

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 1. Amortization
 Workpaper: 2FS005.001 - Amortization

Activity Description:

Vehicle acquisitions are financed through an operating lease, and this activity covers time payments associated with retirement of the lease obligations. Vehicle replacement schedules and amortization terms vary according to the economic life of each class of vehicles, and life cycles are managed with the goal of achieving the lowest total ownership cost for each class.

Forecast Methodology:

Labor - Zero-Based

The labor costs for managing this activity are recorded in a separate shared activity.

Non-Labor - Zero-Based

See the NSE explanation.

NSE - Zero-Based

During the 2008 financial crisis, lease financing agreements that had been in place for many years were abruptly terminated, necessitating the refinancing of over half the Fleet in the base year. Historical trends and averages, therefore, do not accurately reflect the future amortization payment stream applicable to the existing portfolio of Fleet assets. Additionally, vehicle additions, replacing vehicles with "green" technologies, and a backlog of replacements caused by delaying replacements pending clarification of emission requirements and manufacturer product availability, make standard escalation formulas inapplicable. Instead, Global Insights utility non-labor escalation was applied to bring new vehicle purchase prices current to the purchase year, straight line amortization was projected from the purchase year through the lease term for each vehicle, then the result summed for each year. Calculation details for this activity are contained in the attachment titled "Fleet Ownership Cost Forecast 2010-2012."

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	14,523	14,524	14,659	14,568	15,064	0	0	0	
NSE	0	0	0	0	0	18,895	16,340	17,732	
Total	14,523	14,524	14,659	14,568	15,064	18,895	16,340	17,732	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 1. Amortization
 Workpaper: 2FS005.001 - Amortization

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	18,895	16,340	17,732	18,895	16,340	17,732
Total		0	0	0	18,895	16,340	17,732	18,895	16,340	17,732
FTE	Zero-Based	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>Adj_Type</u>
2010	0	0	18,895	18,895	0.0	1-Sided Adj

2010 Amortization forecast based on the lease balance run-out, scheduled vehicle replacements, and new vehicle additions. Calculation details are contained in the work paper attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2010 Total	0	0	18,895	18,895	0.0	
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2011	0	0	16,340	16,340	0.0	1-Sided Adj
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2011 Amortization forecast based on the lease balance run-out, scheduled vehicle replacements, and new vehicle additions. Calculation details are contained in the work paper attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2011 Total	0	0	16,340	16,340	0.0	
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2012	0	0	17,732	17,732	0.0	1-Sided Adj
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2012 Amortization forecast based on the lease balance run-out, scheduled vehicle replacements, and new vehicle additions. Calculation details are contained in the work paper attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2012 Total	0	0	17,732	17,732	0.0	
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Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 1. Amortization
 Workpaper: 2FS005.001 - Amortization

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	12,935	13,409	13,986	14,604	16,349
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	12,935	13,409	13,986	14,604	16,349
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-1,285
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	-1,285
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	12,935	13,409	13,986	14,604	15,064
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	12,935	13,409	13,986	14,604	15,064
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	1,587	1,115	673	-36	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,587	1,115	673	-36	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	14,523	14,524	14,659	14,568	15,064
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	14,523	14,524	14,659	14,568	15,064
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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 1. Amortization
 Workpaper: 2FS005.001 - Amortization

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-1,285
NSE	0	0	0	0	0
Total	0	0	0	0	-1,285
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>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009	0	-1,285	0	0.0	1-Sided Adj	N/A	JRICHESO20100 401091705060
Adjustment for one-time expense (sales tax payments) associated with the transfer of vehicle leases from GE Capital to USBancorp after GE Capital terminated its lease financing agreement.							
2009 Total	0	-1,285	0	0.0			

Supplemental Workpapers for Workpaper 2FS005.001

Southern California Gas Company

Test Year 2012 GRC - APP

Non-Shared Service Workpapers

	A	B	C	D	E
13	Fleet Ownership Cost Forecast 2010-2012				
14	Southern California Gas Company				
15	SoCalGas - Last Update: 07/01/2010				
16	Forecast Year	2010	2011	2012	Reference
17	Begin Balance	57,129,980.88	44,326,727.83	59,521,285.58	Consolidated Lease Balances
18	End Balance	44,516,597.12	58,370,094.34	54,687,725.63	Consolidated Lease Balances
19	Runout Amort	17,440,187.92	12,757,258.20	9,930,512.94	See Attachment SCG Runout Forecast
20	Runout Interest	1,555,606.92	858,121.75	573,413.80	See Attachment SCG Runout Forecast
21	In-Process Amort	107,478.98	128,974.77	128,974.77	See Attachment SCG In-Process Forecast
22	In-Process Interest	18,786.38	15,622.87	12,464.80	See Attachment SCG In-Process Forecast
23	Repl Plan Amort	264,944.22	1,396,628.87	2,817,691.45	See Attachment SCG Replacement Plan Forecast
24	Repl Plan Interest	46,152.94	192,545.42	367,467.13	See Attachment SCG Replacement Plan Forecast
25	Backlog Amort	-	479,165.79	2,063,758.86	See Attachment SCG Backlog Forecast
26	Backlog Interest	-	78,247.46	313,734.07	See Attachment SCG Backlog Forecast
27	Green Init. Amort	-	155,555.56	666,666.67	See Attachment SCG Green initiative Forecast
28	Green Init. Interest	-	10,950.68	39,313.63	See Attachment SCG Green initiative Forecast
29	Incremental Veh Amort	17,564.90	247,488.44	420,550.30	See Attachment SCG Incremental Vehicle Forecast
30	Incremental Veh Interest	2,577.36	34,017.25	51,431.38	See Attachment SCG Incremental Vehicle Forecast
31	Extended Rents	44,049.92	70,671.27	175,191.05	
32	Balance Payoff	1,020,888.99	1,103,918.84	1,528,811.18	
33	GI LIBOR INT ADJ	39,966.82	438,491.97	1,031,520.48	See Attachment SCG GI LIBOR ADJ
34	Salvage	(490,000.00)	(1,520,000.00)	(1,180,000.00)	See Explanation for Calculation
35	License Fees	1,996,069.84	1,693,702.61	1,819,606.09	See Explanation for Calculation
36	Forecast Totals	22,064,275.19	18,141,361.75	20,761,108.59	
37	Spec Grp 1 Units	-	-	-	
38	Spec Grp 2 Units	-	-	-	
39	Total In-Serv Units	260	1,006	561	
40	Salvage Units	(260)	(760)	(592)	
41	Repl Plan Commit	702	210	306	
42	Backlog Commit	-	317	548	
43	Annual Commit	18,961,556.83	26,736,732.98	17,254,200.88	
44	New Financing	6,185,426.41	36,959,716.73	15,995,494.63	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

**Attachment SCG Runout Forecast
 Fleet Ownership Cost Forecast 2010-2012**

SoCalGas - Current Lease Forecast 07/01/2010				
PAY_MON	BALANCE	AMORTIZATION	EXT_RENTS	Total Amortization Runout + Eligible
1/1/2010	57,129,980.88	1,541,783.13	819.45	1,542,602.58
2/1/2010	55,779,729.59	1,543,029.53	819.45	1,543,848.98
3/1/2010	54,236,700.06	1,543,029.53	819.45	1,554,596.88
4/1/2010	52,693,670.73	1,542,310.18	272.22	1,553,330.30
5/1/2010	51,151,360.22	1,540,716.25	252.04	1,551,716.19
6/1/2010	49,610,645.38	1,534,912.52	1,386.57	1,547,046.99
7/1/2010	48,075,732.86	1,530,399.24	3,366.37	1,544,513.51
8/1/2010	46,545,330.49	1,517,536.78	3,825.79	1,563,210.46
9/1/2010	45,027,791.21	1,489,296.08	6,108.97	1,564,614.00
10/1/2010	43,538,494.25	1,482,335.48	5,942.20	1,557,486.63
11/1/2010	42,050,706.77	1,085,836.71	11,107.98	1,166,153.64
12/1/2010	40,964,871.04	1,085,352.18	9,329.43	1,163,890.56
Total 2010		17,436,537.61	44,049.92	17,853,010.73
1/1/2011	41,052,848.91	1,097,104.12	10,168.13	1,144,011.55
2/1/2011	39,955,744.28	1,097,130.30	10,047.79	1,143,917.39
3/1/2011	38,858,613.17	1,097,004.20	4,636.69	1,138,380.19
4/1/2011	37,761,609.25	1,096,056.66	5,205.21	1,163,844.09
5/1/2011	36,665,553.53	1,095,599.84	5,205.21	1,163,387.27
6/1/2011	35,569,952.86	1,094,908.65	5,230.48	1,162,721.35
7/1/2011	34,475,042.36	1,093,833.48	5,230.48	1,270,425.06
8/1/2011	33,381,210.80	1,088,332.57	4,661.96	1,264,355.63
9/1/2011	32,292,871.94	1,087,959.38	4,730.31	1,264,050.79
10/1/2011	31,204,916.20	1,085,995.18	5,383.76	1,286,239.28
11/1/2011	30,118,924.05	911,370.71	5,119.80	1,111,350.85
12/1/2011	29,207,554.39	911,963.11	5,051.45	1,111,874.90
Total 2011		12,757,258.20	70,671.27	14,224,558.34
1/1/2012	28,291,951.51	907,626.59	5,347.39	1,119,536.98
2/1/2012	27,387,884.33	905,761.70	5,452.35	1,118,873.15
3/1/2012	26,482,122.81	905,390.26	5,452.35	1,119,594.20
4/1/2012	25,566,038.10	903,337.91	5,402.84	1,134,732.47
5/1/2012	24,651,993.97	897,580.11	7,845.78	1,132,502.89
6/1/2012	23,764,490.89	893,093.60	11,149.62	1,132,401.90
7/1/2012	22,871,397.33	885,541.09	15,535.54	1,149,387.16
8/1/2012	21,985,853.38	818,331.04	20,679.40	1,088,395.44
9/1/2012	21,167,523.42	813,673.09	22,172.53	1,086,301.48
10/1/2012	20,353,850.99	806,408.19	23,235.75	1,083,694.49
11/1/2012	19,548,490.42	603,766.35	25,514.90	884,395.44
12/1/2012	18,944,722.36	590,003.01	27,402.60	873,579.85
Total 2012		9,930,512.94	175,191.05	12,923,395.44

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

**Attachment SCG In-Process Forecast
 Fleet Ownership Cost Forecast 2010-2012**

SoCalGas - In-Process Lease Forecast 07/01/2010			
PAY_MON	BALANCE	AMORTIZATION	EXT_RENTS
1/1/2010	-	-	
2/1/2010	-	-	
3/1/2010	804,625.36	10,747.90	
4/1/2010	793,877.46	10,747.90	
5/1/2010	783,129.56	10,747.90	
6/1/2010	772,381.67	10,747.90	
7/1/2010	761,633.77	10,747.90	
8/1/2010	750,885.87	10,747.90	
9/1/2010	740,137.97	10,747.90	
10/1/2010	729,390.08	10,747.90	
11/1/2010	718,642.18	10,747.90	
12/1/2010	707,894.28	10,747.90	
Total 2010		107,478.98	
1/1/2011	697,146.38	10,747.90	
2/1/2011	686,398.48	10,747.90	
3/1/2011	675,650.59	10,747.90	
4/1/2011	664,902.69	10,747.90	
5/1/2011	654,154.79	10,747.90	
6/1/2011	643,406.89	10,747.90	
7/1/2011	632,658.99	10,747.90	
8/1/2011	621,911.10	10,747.90	
9/1/2011	611,163.20	10,747.90	
10/1/2011	600,415.30	10,747.90	
11/1/2011	589,667.40	10,747.90	
12/1/2011	578,919.51	10,747.90	
Total 2011		128,974.77	
1/1/2012	568,171.61	10,747.90	
2/1/2012	557,423.71	10,747.90	
3/1/2012	546,675.81	10,747.90	
4/1/2012	535,927.91	10,747.90	
5/1/2012	525,180.02	10,747.90	
6/1/2012	514,432.12	10,747.90	
7/1/2012	503,684.22	10,747.90	
8/1/2012	492,936.32	10,747.90	
9/1/2012	482,188.42	10,747.90	
10/1/2012	471,440.53	10,747.90	
11/1/2012	460,692.63	10,747.90	
12/1/2012	449,944.73	10,747.90	
Total 2012		128,974.77	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

**Attachment SCG Eligible Forecast
 Fleet Ownership Cost Forecast 2010-2012**

SoCalGas - Eligible Lease Forecast 07/01/2010			
PAY_MON	BALANCE	AMORTIZATION	EXT_RENTS
1/1/2010	0.00	-	
2/1/2010	0.00	-	
3/1/2010	0.00	-	
4/1/2010	0.00	-	
5/1/2010	0.00	-	
6/1/2010	0.00	-	
7/1/2010	0.00	-	
8/1/2010	0.00	-	
9/1/2010	0.00	-	
10/1/2010	658,073.84	9,199.91	
11/1/2010	2,605,570.04	36,376.25	
12/1/2010	2,569,193.79	36,376.25	
Total 2010		81,952.41	
1/1/2011	2,576,383.28	36,739.30	
2/1/2011	2,539,643.99	36,739.30	
3/1/2011	2,502,904.69	36,739.30	
4/1/2011	4,068,764.79	62,582.22	
5/1/2011	4,006,182.57	62,582.22	
6/1/2011	3,943,600.35	62,582.22	
7/1/2011	11,751,962.16	171,361.10	
8/1/2011	11,580,601.06	171,361.10	
9/1/2011	11,409,239.96	171,361.10	
10/1/2011	13,522,393.19	194,860.34	
11/1/2011	13,327,532.85	194,860.34	
12/1/2011	13,132,672.52	194,860.34	
Total 2011		1,396,628.87	
1/1/2012	14,092,643.19	206,563.00	
2/1/2012	13,991,305.58	207,659.10	
3/1/2012	13,888,525.73	208,751.59	
4/1/2012	14,874,136.50	225,991.72	
5/1/2012	14,752,331.76	227,077.00	
6/1/2012	14,629,095.59	228,158.68	
7/1/2012	15,877,744.19	248,310.53	
8/1/2012	15,732,582.23	249,385.00	
9/1/2012	15,585,999.66	250,455.86	
10/1/2012	15,706,557.53	254,050.55	
11/1/2012	15,554,617.14	255,114.19	
12/1/2012	15,401,266.97	256,174.24	
Total 2012		2,817,691.45	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

**Attachment SCG Backlog Forecast
 Fleet Ownership Cost Forecast 2010-2012**

SoCalGas - Backlog Lease Forecast 07/01/2010			
PAY_MON	BALANCE	AMORTIZATION	EXT_RENTS
1/1/2010	0.00	-	
2/1/2010	0.00	-	
3/1/2010	0.00	-	
4/1/2010	0.00	-	
5/1/2010	0.00	-	
6/1/2010	0.00	-	
7/1/2010	0.00	-	
8/1/2010	0.00	-	
9/1/2010	0.00	-	
10/1/2010	360.52	3.76	
11/1/2010	356.77	3.76	
12/1/2010	353.01	3.76	
Total 2010		11.27	
1/1/2011	349.26	3.76	
2/1/2011	345.50	3.76	
3/1/2011	341.75	3.76	
4/1/2011	337.99	3.76	
5/1/2011	334.23	3.76	
6/1/2011	330.48	3.76	
7/1/2011	326.72	3.76	
8/1/2011	322.97	3.76	
9/1/2011	7,062,592.74	87,978.07	
10/1/2011	15,945,238.60	207,054.59	
11/1/2011	15,738,184.01	207,054.59	
12/1/2011	15,531,129.42	207,054.59	
Total 2011		709,171.89	
1/1/2012	15,324,074.83	207,054.59	
2/1/2012	15,117,020.23	207,054.59	
3/1/2012	14,909,965.64	207,054.59	
4/1/2012	15,458,047.79	217,949.24	
5/1/2012	15,240,098.55	217,949.24	
6/1/2012	15,022,149.31	217,949.24	
7/1/2012	14,804,200.07	217,949.24	
8/1/2012	14,586,250.83	217,949.24	
9/1/2012	14,368,301.60	217,949.24	
10/1/2012	19,171,837.93	266,966.33	
11/1/2012	18,904,871.60	266,966.33	
12/1/2012	18,637,905.27	266,966.33	
Total 2012		2,729,758.19	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

**Attachment SCG Green Initiative Forecast
 Fleet Ownership Cost Forecast 2010-2012**

SoCalGas - Green Initiative Lease Forecast 07/01/2010			
PAY_MON	BALANCE	AMORTIZATION	EXT_RENTS
1/1/2010	0.00	-	
2/1/2010	0.00	-	
3/1/2010	0.00	-	
4/1/2010	0.00	-	
5/1/2010	0.00	-	
6/1/2010	0.00	-	
7/1/2010	0.00	-	
8/1/2010	0.00	-	
9/1/2010	0.00	-	
10/1/2010	0.00	-	
11/1/2010	0.00	-	
12/1/2010	0.00	-	
Total 2010		-	
1/1/2011	0.00	-	
2/1/2011	0.00	-	
3/1/2011	0.00	-	
4/1/2011	0.00	-	
5/1/2011	0.00	-	
6/1/2011	0.00	-	
7/1/2011	0.00	-	
8/1/2011	0.00	-	
9/1/2011	1,400,000.00	38,888.89	
10/1/2011	1,361,111.11	38,888.89	
11/1/2011	1,322,222.22	38,888.89	
12/1/2011	1,283,333.33	38,888.89	
Total 2011		155,555.56	
1/1/2012	1,244,444.44	38,888.89	
2/1/2012	1,205,555.56	38,888.89	
3/1/2012	1,166,666.67	38,888.89	
4/1/2012	1,127,777.78	38,888.89	
5/1/2012	1,088,888.89	38,888.89	
6/1/2012	1,050,000.00	38,888.89	
7/1/2012	1,011,111.11	38,888.89	
8/1/2012	972,222.22	38,888.89	
9/1/2012	2,733,333.33	88,888.89	
10/1/2012	2,644,444.44	88,888.89	
11/1/2012	2,555,555.56	88,888.89	
12/1/2012	2,466,666.67	88,888.89	
Total 2012		666,666.67	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

**Attachment SCG Incremental Vehicles Forecast
 Fleet Ownership Cost Forecast 2010-2012**

SoCalGas - Incremental Vehicles Lease Forecast 07/01/2010			
PAY_MON	BALANCE	AMORTIZATION	EXT_RENTS
1/1/2010	0.00	-	
2/1/2010	0.00	-	
3/1/2010	0.00	-	
4/1/2010	0.00	-	
5/1/2010	0.00	-	
6/1/2010	0.00	-	
7/1/2010	0.00	-	
8/1/2010	0.00	-	
9/1/2010	0.00	-	
10/1/2010	2,268,042.44	31,500.59	
11/1/2010	2,236,541.85	31,500.59	
12/1/2010	2,205,041.26	31,500.59	
Total 2010		94,501.77	
1/1/2011	2,173,540.67	31,500.59	
2/1/2011	2,142,040.08	31,500.59	
3/1/2011	2,110,539.49	31,500.59	
4/1/2011	3,140,153.43	46,320.22	
5/1/2011	3,093,833.22	46,320.22	
6/1/2011	3,047,513.00	46,320.22	
7/1/2011	3,001,192.78	46,320.22	
8/1/2011	2,954,872.56	46,320.22	
9/1/2011	2,908,552.35	46,320.22	
10/1/2011	2,862,232.13	46,320.22	
11/1/2011	2,815,911.91	46,320.22	
12/1/2011	2,769,591.69	46,320.22	
Total 2011		511,383.73	
1/1/2012	2,723,271.48	46,320.22	
2/1/2012	2,676,951.26	46,320.22	
3/1/2012	2,630,631.04	46,320.22	
4/1/2012	3,908,811.90	64,716.07	
5/1/2012	3,844,095.84	64,716.07	
6/1/2012	3,779,379.77	64,716.07	
7/1/2012	3,714,663.70	64,716.07	
8/1/2012	3,649,947.64	64,716.07	
9/1/2012	3,585,231.57	64,716.07	
10/1/2012	3,520,515.51	64,716.07	
11/1/2012	3,455,799.44	64,716.07	
12/1/2012	3,391,083.38	64,716.07	
Total 2012		721,405.25	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Attachment SCG GI LIBOR Adjustment

Projected Rate

Fleet Ownership Cost Forecast 2010-2012 RBS Interest rat

3/31/2010	2.9986%	0.06
Incremental basis point increase	327.54	

Date	SCG Runout	SCG Eligible	SCG In Process	SCG Backlog	SCG SpecGrp1 Green Initiative	SCG SpecGrp2	SCG Total Balance	SCG Incremental Cost
1/1/2010		0.00	-	0.00	0.00	0.00	-	-
2/1/2010		0.00	-	0.00	0.00	0.00	-	-
3/1/2010		0.00	804,625.36	0.00	0.00	0.00	804,625.36	2,196.22
4/1/2010		0.00	793,877.46	0.00	0.00	0.00	793,877.46	2,166.89
5/1/2010		0.00	783,129.56	0.00	0.00	0.00	783,129.56	2,137.55
6/1/2010		0.00	772,381.67	0.00	0.00	0.00	772,381.67	2,108.22
7/1/2010		0.00	761,633.77	0.00	0.00	0.00	761,633.77	2,078.88
8/1/2010		0.00	750,885.87	0.00	0.00	0.00	750,885.87	2,049.54
9/1/2010		0.00	740,137.97	0.00	0.00	0.00	740,137.97	2,020.21
10/1/2010		658,073.84	729,390.08	0.00	0.00	421,557.58	1,809,021.50	4,937.72
11/1/2010		2,605,570.04	718,642.18	0.00	0.00	415,702.61	3,739,914.83	10,208.10
12/1/2010		2,569,193.79	707,894.28	0.00	0.00	409,847.65	3,686,935.72	10,063.49
								39,966.82
1/1/2011		2,576,383.28	697,146.38	0.00	0.00	403,992.68	3,677,522.35	10,037.80
2/1/2011		2,539,643.99	686,398.48	0.00	0.00	398,137.71	3,624,180.19	9,892.20
3/1/2011		2,502,904.69	675,650.59	0.00	0.00	392,282.75	3,570,838.02	9,746.60
4/1/2011		4,068,764.79	664,902.69	0.00	0.00	1,798,359.82	6,532,027.30	17,829.17
5/1/2011		4,006,182.57	654,154.79	0.00	0.00	1,772,812.76	6,433,150.12	17,559.28
6/1/2011		3,943,600.35	643,406.89	0.00	0.00	1,747,265.70	6,334,272.94	17,289.40
7/1/2011		11,751,962.16	632,658.99	0.00	0.00	1,721,718.64	14,106,339.79	38,503.25
8/1/2011		11,580,601.06	621,911.10	0.00	0.00	1,696,171.58	13,898,683.73	37,936.46
9/1/2011		11,409,239.96	611,163.20	6,392,655.84	1,400,000.00	1,670,624.52	21,483,683.51	58,639.71
10/1/2011		13,522,393.19	600,415.30	10,270,742.10	1,361,111.11	1,645,077.46	27,399,739.16	74,787.59
11/1/2011		13,327,532.85	589,667.40	10,137,212.24	1,322,222.22	1,619,530.40	26,996,165.12	73,686.03
12/1/2011		13,132,672.52	578,919.51	10,003,682.38	1,283,333.33	1,593,983.34	26,592,591.08	72,584.48
								438,491.97
1/1/2012		14,092,643.19	568,171.61	9,870,152.52	1,244,444.44	1,568,436.28	27,343,848.05	74,635.03
2/1/2012		13,991,305.58	557,423.71	9,736,622.66	1,205,555.56	1,542,889.22	27,033,796.72	73,788.75
3/1/2012		13,888,525.73	546,675.81	9,603,092.80	1,166,666.67	1,517,342.16	26,722,303.17	72,938.53
4/1/2012		14,874,136.50	535,927.91	9,891,557.99	1,127,777.78	2,403,679.78	28,833,079.97	78,699.89
5/1/2012		14,752,331.76	525,180.02	9,751,725.90	1,088,888.89	2,365,467.66	28,483,594.22	77,745.97
6/1/2012		14,629,095.59	514,432.12	9,611,893.80	1,050,000.00	2,327,255.53	28,132,677.05	76,788.14
7/1/2012		15,877,744.19	503,684.22	9,472,061.71	1,011,111.11	2,289,043.41	29,153,644.64	79,574.87
8/1/2012		15,732,582.23	492,936.32	9,332,229.62	972,222.22	2,250,831.28	28,780,801.67	78,557.20
9/1/2012		15,585,999.66	482,188.42	10,990,136.43	2,733,333.33	2,212,619.16	32,004,277.01	87,355.67
10/1/2012		15,706,557.53	471,440.53	20,035,653.01	2,644,444.44	2,174,407.03	41,032,502.55	111,998.22
11/1/2012		15,554,617.14	460,692.63	19,769,250.30	2,555,555.56	2,136,194.91	40,476,310.54	110,480.09
12/1/2012		15,401,266.97	449,944.73	19,502,847.60	2,466,666.67	2,097,982.78	39,918,708.74	108,958.12
								1,031,520.48

**Attachment SCG Incremental Vehicle Forecast
 Fleet Ownership Cost Forecast 2010-2012**

Summary from Detail Below

Company

Count

2010	2011	2012
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SCG
 Totals

68	59	36
68	59	36

2010	2011	2012
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Company

Count

Customer Service

SCG

Energy Tech Residential (ETR)	SCG	31CAA	53	27	18
CST	SCG	31CAA	2	2	1
IST	SCG	31CAA	7	8	0
Supervision	SCG	21AAA	6	4	2

Gas Dist

Pipeline O&M-Leak Survey	SCG	31CAA	0	0	0
Pipeline O&M-Locate & Mark	SCG	31CAA	0	0	0
Pipeline O&M-Main Maintenance	SCG	31CAA	0	0	0
Pipeline O&M-Service Maintenance	SCG	31CAA	0	0	0
Pipeline O&M-Cathodic Protection Field	SCG	31CAA	0	0	0
Measurement & Regulation	SCG	41DFA	0	0	0
Cathodic Protection	SCG	31CAA	-3	0	0
'903	SCG	21AAA	0	6	2
Franchise - Non Collectible	SCG	31CAA	-2	0	0
Service Replacements	SCG	41EBA	-6	-1	-1
Main Replacements	SCG	41EBA	-9	-1	-1
New Business	SCG	21AAA	18	13	11
Main and Service Abandonment	SCG	31CAA	4	0	0

**Attachment SCG Incremental Vehicle Forecast
 Fleet Ownership Cost Forecast 2010-2012**

<u>Summary from Detail Below</u>	<u>Company</u>	<u>Count</u>
<u>Gas Transmission</u>		
No Vehicles	SCG	0 0 0
<u>Gas Storage</u>		
No Vehicles	SCG	0 0 0
<u>Gas Engineering</u>		
1/2 or 3/4 ton general use pickup	SCG	31BAA 0 0 4
<u>Information Technology</u>		
Communications Field Support - SCG (2200-0619)	SCG	11ABA 0 1 0
Communications Field Support - SCG (2200-0619)	SCG	32CAA -2 0 0
<u>Opex 20/20</u>		
No Vehicles	SCG	0 0 0
<u>Safety & Emergency Preparedness</u>		
No Vehicles	SCG	0 0 0
<u>Real Estate, Land & Facilities</u>		
No Vehicles	SCG	0 0 0
<u>Supply Management</u>		
No Vehicles	SCG	0 0 0
<u>Environmental</u>		
<u>Electric Generation</u>		
No vehicles	SCG	0 0 0
<u>Electric & Gas Procurement</u>		
No Vehicles	SCG	0 0 0
		68 59 36
		68 59 36
Totals		68 59 36

Beginning of Workpaper
2FS005.002 - Interest

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 2. Interest
 Workpaper: 2FS005.002 - Interest

Activity Description:

This activity involves interest payments associated with vehicle lease financing, including interest on the outstanding balances of assets currently being amortized, as well as forecast acquisitions scheduled as replacement s or additions to the fleet each year.

Forecast Methodology:

Labor - Zero-Based

The labor costs for managing this activity are recorded in a separate shared activity.

Non-Labor - Zero-Based

See the NSE explanation.

NSE - Zero-Based

During the 2008 financial crisis, lease financing agreements that had been in place for many years were abruptly terminated, necessitating the refinancing of over half the Fleet in the base year. Historical trends and averages, therefore, do not accurately reflect the future interest payment stream applicable to the existing portfolio of Fleet assets. Additionally, vehicle additions, replacing vehicles with "green" technologies, and a backlog of replacements caused by delaying replacements pending clarification of emission requirements and manufacturer product availability, make standard escalation formulas inapplicable. Instead, Global Insights utility non-labor escalation was applied to bring new vehicle purchase prices current to the purchase year, straight line amortization was projected from the purchase year through the lease term for each vehicle, then interest on the estimated monthly outstanding balance was projected using the Global Insights Eurodollar index, and finally, the result summed for each year. Calculation details for this activity are contained in the attachment titled "Fleet Ownership Cost Forecast 2010-2012."

Summary of Results:

	In 2009\$ (000)							
	Adjusted-Recorded					Adjusted-Forecast		
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	0	0	0	0	0	0	0	0
Non-Labor	2,819	3,851	3,606	1,661	993	0	0	0
NSE	0	0	0	0	0	1,663	1,628	2,389
Total	2,819	3,851	3,606	1,661	993	1,663	1,628	2,389
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 2. Interest
 Workpaper: 2FS005.002 - Interest

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,663	1,628	2,389	1,663	1,628	2,389
Total		0	0	0	1,663	1,628	2,389	1,663	1,628	2,389
FTE	Zero-Based	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>Adj_Type</u>
2010	0	0	1,663	1,663	0.0	1-Sided Adj

2010 interest forecast based on the lease balance run-out, scheduled vehicle replacements, and new vehicle additions, using the Global Insights LIBOR Index. Calculation details are contained in the work paper attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2010 Total	0	0	1,663	1,663	0.0	
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2011	0	0	1,628	1,628	0.0	1-Sided Adj
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2011 interest forecast based on the lease balance run-out, scheduled vehicle replacements, and new vehicle additions, using the Global Insights LIBOR Index. Calculation details are contained in the work paper attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2011 Total	0	0	1,628	1,628	0.0	
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2012	0	0	2,389	2,389	0.0	1-Sided Adj
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2012 interest forecast based on the lease balance run-out, scheduled vehicle replacements, and new vehicle additions, using the Global Insights LIBOR Index. Calculation details are contained in the work paper attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2012 Total	0	0	2,389	2,389	0.0	
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Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Ownership Costs
Category-Sub: 2. Interest
Workpaper: 2FS005.002 - Interest

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,511	3,556	3,440	1,665	993
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,511	3,556	3,440	1,665	993
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,511	3,556	3,440	1,665	993
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,511	3,556	3,440	1,665	993
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	308	296	166	-4	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	308	296	166	-4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	2,819	3,851	3,606	1,661	993
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,819	3,851	3,606	1,661	993
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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 2. Interest
 Workpaper: 2FS005.002 - Interest

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

**Beginning of Workpaper
2FS005.003 - Salvage**

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 3. Salvage
 Workpaper: 2FS005.003 - Salvage

Activity Description:

This activity involves the recovery of the residual value of assets being retired from the fleet. Salvage proceeds received at auction are credited against amortization expenses to minimize total asset ownership costs.

Forecast Methodology:

Labor - Zero-Based

The labor costs for managing this activity are recorded in a separate shared activity.

Non-Labor - Zero-Based

Vehicle salvage values are a function of the number, type, age, mileage, and condition of vehicles being sent to auction, as well as the economic climate in which those auctions occur. The 2008-2009 economic downturn severely reduced the per unit salvage value, and fewer units were salvaged as vehicle replacements were deferred pending clarification of emission requirements and manufacturer product availability. Amounts forecast for each year reflect the planned vehicle sales multiplied by the average per-unit salvage achieved during the base year. Detailed calculations are contained in the attachment titled "Fleet Ownership Cost Forecast 2010-2012."

NSE - Zero-Based

N/A.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	-910	-1,143	-754	-384	-753	-490	-1,520	-1,180	
NSE	0	0	0	0	0	0	0	0	
Total	-910	-1,143	-754	-384	-753	-490	-1,520	-1,180	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 3. Salvage
 Workpaper: 2FS005.003 - Salvage

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	-490	-1,520	-1,180	-490	-1,520	-1,180
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	-490	-1,520	-1,180	-490	-1,520	-1,180
FTE	Zero-Based	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>Adj_Type</u>
2010	0	-490	0	-490	0.0	1-Sided Adj

Salvage value estimate based on the number of vehicles scheduled to be replaced in 2010, using the average per-unit salvage value achieved in the base year. Calculation details are contained in the attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2010 Total	0	-490	0	-490	0.0	
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2011	0	-1,520	0	-1,520	0.0	1-Sided Adj
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Salvage value estimate based on the number of vehicles scheduled to be replaced in 2011, using the average per-unit salvage value achieved in the base year. Calculation details are contained in the attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2011 Total	0	-1,520	0	-1,520	0.0	
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2012	0	-1,180	0	-1,180	0.0	1-Sided Adj
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Salvage value estimate based on the number of vehicles scheduled to be replaced in 2012, using the average per-unit salvage value achieved in the base year. Calculation details are contained in the attachment titled "Fleet Ownership Cost Forecast 2010-2012."

2012 Total	0	-1,180	0	-1,180	0.0	
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Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Ownership Costs
Category-Sub: 3. Salvage
Workpaper: 2FS005.003 - Salvage

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	-810	-1,055	-719	-385	-753
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-810	-1,055	-719	-385	-753
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	-810	-1,055	-719	-385	-753
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-810	-1,055	-719	-385	-753
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	-99	-88	-35	1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-99	-88	-35	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	-910	-1,143	-754	-384	-753
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	-910	-1,143	-754	-384	-753
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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 3. Salvage
 Workpaper: 2FS005.003 - Salvage

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

**Beginning of Workpaper
2FS005.004 - License Fees**

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 4. License Fees
 Workpaper: 2FS005.004 - License Fees

Activity Description:

This activity involves payment of title, license and registrations fees to the State of California for operation of motor vehicles, trailers, and special equipment on California streets and highways.

Forecast Methodology:

Labor - Zero-Based

The labor costs for managing this activity are recorded in a separate shared activity.

Non-Labor - Zero-Based

Motor vehicle license fees in the state of California are comprised of three components: an annual registration fee and an annual weight fee, both of which are generally fixed for the life of the vehicle, and an annual vehicle license fee that uses a scalar factor of original vehicle sale price and renewal age to determine the annual renewal fee. License fees are therefore, a factor of fleet composition and age, and since it is not possible to forecast license fees individually for each vehicle each year, the ratio of base year amortization payments to license fees is used to approximate future license fee payments. Calculation details are provided in the attachment titled "Fleet Ownership Cost Forecast 2010-2012."

NSE - Zero-Based

N/A.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	1,726	1,591	1,531	1,499	1,754	1,996	1,694	1,820	
NSE	0	0	0	0	0	0	0	0	
Total	1,726	1,591	1,531	1,499	1,754	1,996	1,694	1,820	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 4. License Fees
 Workpaper: 2FS005.004 - License Fees

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	1,996	1,694	1,820	1,996	1,694	1,820
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	1,996	1,694	1,820	1,996	1,694	1,820
FTE	Zero-Based	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>Adj_Type</u>
2010	0	1,996	0	1,996	0.0	1-Sided Adj

Since license fees vary with fleet age and composition, the ratio of base year amortization to license fees is used to approximate future year fee expenses.

2010 Total	0	1,996	0	1,996	0.0	
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2011	0	1,694	0	1,694	0.0	1-Sided Adj
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Since license fees vary with fleet age and composition, the ratio of base year amortization to license fees is used to approximate future year fee expenses.

2011 Total	0	1,694	0	1,694	0.0	
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2012	0	1,820	0	1,820	0.0	1-Sided Adj
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Since license fees vary with fleet age and composition, the ratio of base year amortization to license fees is used to approximate future year fee expenses.

2012 Total	0	1,820	0	1,820	0.0	
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Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 4. License Fees
 Workpaper: 2FS005.004 - License Fees

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,537	1,468	1,461	1,503	1,754
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,537	1,468	1,461	1,503	1,754
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,537	1,468	1,461	1,503	1,754
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,537	1,468	1,461	1,503	1,754
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	189	122	70	-4	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	189	122	70	-4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	1,726	1,591	1,531	1,499	1,754
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,726	1,591	1,531	1,499	1,754
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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Ownership Costs
 Category-Sub: 4. License Fees
 Workpaper: 2FS005.004 - License Fees

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Workpaper: VARIOUS

Summary for Category: B. Maintenance Operations

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	6,587	6,977	7,367	7,367
Non-Labor	15,113	14,959	18,975	19,633
NSE	0	0	0	0
Total	21,700	21,936	26,342	27,000
FTE	94.9	100.9	106.9	106.9

Workpapers belonging to this Category:

2FS002.000 Maintenance Operations

Labor	6,587	6,977	7,367	7,367
Non-Labor	4,984	5,094	5,387	5,515
NSE	0	0	0	0
Total	11,571	12,071	12,754	12,882
FTE	94.9	100.9	106.9	106.9

2FS002.001 Automotive Fuels - Gasoline & Diesel

Labor	0	0	0	0
Non-Labor	8,532	9,375	10,608	10,608
NSE	0	0	0	0
Total	8,532	9,375	10,608	10,608
FTE	0.0	0.0	0.0	0.0

2FS002.002 ATCM Diesel Engine Retrofits

Labor	0	0	0	0
Non-Labor	1,597	490	2,980	3,510
NSE	0	0	0	0
Total	1,597	490	2,980	3,510
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2FS002.000 - Maintenance Operations

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 1. Maintenance & Repair Services
 Workpaper: 2FS002.000 - Maintenance Operations

Activity Description:

This activity covers maintenance and repair costs associated with a fleet of more than 5000 vehicles and equipment, including technician labor, replacement parts, and contracted repair services.

Forecast Methodology:

Labor - Base YR Rec

Historical labor costs are not a sound basis for forecasting, because newer vehicles require a higher level of technical training and expertise to ensure compliance with emission reduction targets and operating safety. In fact, six FTEs will be added in 2010 and another six in 2011 to cover additional training hours and work associated with new vehicle technologies, including alternate fuels, hybrids and retrofit emission reduction devices.

Non-Labor - Base YR Rec

New particulate filter cleaning and replacements, urea supplies, and new parts and specialized repair requirements associated with plug-in, hybrid, and alternative fueled vehicles make the use of historical non-labor costs inappropriate for this activity.

NSE - Base YR Rec

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	6,399	6,417	6,234	6,138	6,587	6,977	7,367	7,367	
Non-Labor	5,076	5,403	5,222	5,112	4,984	5,094	5,387	5,515	
NSE	0	0	0	0	0	0	0	0	
Total	11,475	11,820	11,456	11,250	11,571	12,071	12,754	12,882	
FTE	92.0	93.2	89.7	89.7	94.9	100.9	106.9	106.9	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 1. Maintenance & Repair Services
 Workpaper: 2FS002.000 - Maintenance Operations

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Base YR Rec	6,587	6,587	6,587	390	780	780	6,977	7,367	7,367
Non-Labor	Base YR Rec	4,984	4,984	4,984	110	403	531	5,094	5,387	5,515
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		11,571	11,571	11,571	500	1,183	1,311	12,071	12,754	12,882
FTE	Base YR Rec	94.9	94.9	94.9	6.0	12.0	12.0	100.9	106.9	106.9

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>
2010	0	110	0	110	0.0	1-Sided Adj

SCR and emission regulatory requirements.

2010	390	0	0	390	0.0	1-Sided Adj
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Increased labor expense associated with adding 6 FTEs @ \$65K annually to backfill shop work while technicians are begin trained in new technologies, including electric plug-in and hybrid vehicles, SCR and deisel emissions system maintenance, and ATCM filter replacements.

2010	0	0	0	0	6.0	1-Sided Adj
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FTEs to backfill shop work while technicians are begin trained in new technologies, including electric plug-in and hybrid vehicles, SCR and deisel emissions system maintenance, and ATCM filter replacements.

2010 Total	390	110	0	500	6.0	
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2011	0	403	0	403	0.0	1-Sided Adj
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SCR and emission regulatory requirements.

2011	780	0	0	780	0.0	1-Sided Adj
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Increased labor expense associated with adding 12 FTEs @ \$65K annually to backfill shop work while technicians are begin trained in new technologies, including electric plug-in and hybrid vehicles, SCR and deisel emissions system maintenance, and ATCM filter replacements.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 1. Maintenance & Repair Services
 Workpaper: 2FS002.000 - Maintenance Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2011	0	0	0	0	12.0	1-Sided Adj

FTEs to backfill shop work while technicians are begin trained in new technologies, including electric plug-in and hybrid vehicles, SCR and deisel emissions system maintenance, and ATCM filter replacements.

2011 Total	780	403	0	1,183	12.0	
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2012	0	531	0	531	0.0	1-Sided Adj
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SCR and emission regulatory requirements.

2012	780	0	0	780	0.0	1-Sided Adj
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Increased labor expense associated with adding 12 FTEs @ \$65K annually to backfill shop work while technicians are begin trained in new technologies, including electric plug-in and hybrid vehicles, SCR and deisel emissions system maintenance, and ATCM filter replacements.

2012	0	0	0	0	12.0	1-Sided Adj
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FTEs to backfill shop work while technicians are begin trained in new technologies, including electric plug-in and hybrid vehicles, SCR and deisel emissions system maintenance, and ATCM filter replacements.

2012 Total	780	531	0	1,311	12.0	
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Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: B. Maintenance Operations
Category-Sub: 1. Maintenance & Repair Services
Workpaper: 2FS002.000 - Maintenance Operations

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	4,884	5,003	5,008	5,020	5,579
Non-Labor	4,521	4,988	4,982	5,406	6,482
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	9,405	9,991	9,991	10,426	12,060
FTE	77.9	78.8	75.9	74.9	79.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-282	-1,498
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	-282	-1,498
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	4,884	5,003	5,008	5,020	5,579
Non-Labor	4,521	4,988	4,982	5,125	4,984
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	9,405	9,991	9,991	10,144	10,562
FTE	77.9	78.8	75.9	74.9	79.8
Vacation & Sick (Nominal \$)					
Labor	833	894	874	967	1,008
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	833	894	874	967	1,008
FTE	14.1	14.4	13.8	14.8	15.1
Escalation to 2009\$					
Labor	683	520	352	152	0
Non-Labor	555	415	240	-13	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,238	935	591	139	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	6,399	6,417	6,234	6,138	6,587
Non-Labor	5,076	5,403	5,222	5,112	4,984
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	11,475	11,820	11,456	11,250	11,571
FTE	92.0	93.2	89.7	89.7	94.9

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 1. Maintenance & Repair Services
 Workpaper: 2FS002.000 - Maintenance Operations

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	-282	-1,498
NSE	0	0	0	0	0
Total	0	0	0	-282	-1,498
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>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008	0	-282	0	0.0	1-Sided Adj	N/A	JRICESO20100 413100245390
ATCM diesel engine retrofits booked to maintenance cost centers. Transfer to ATCM work paper group.							
2008 Total	0	-282	0	0.0			
2009	0	-1,498	0	0.0	1-Sided Adj	N/A	JRICESO20100 413100448980
ATCM diesel engine retrofits booked to maintenance cost centers. Transfer to ATCM work paper group.							
2009 Total	0	-1,498	0	0.0			

Supplemental Workpapers for Workpaper 2FS002.000

SCG Maintenance Operations Forecast Adjustments

Method	Current Level	2010	2011	2012	2013	2014	2015	Maximum																																																
SRC																																																								
# Units																																																								
Fuel Impact	(3-5% fuel savings)																																																							
1 Urea Cost		<table border="1"> <thead> <tr> <th colspan="6">Annual DEF (Diesel Emission Fluid) Cost</th> </tr> </thead> <tbody> <tr> <td>\$</td> <td>9,660</td> <td>\$</td> <td>26,040</td> <td>\$</td> <td>47,880</td> <td>\$</td> <td>76,440</td> <td>\$</td> <td>120,540</td> </tr> </tbody> </table>							Annual DEF (Diesel Emission Fluid) Cost						\$	9,660	\$	26,040	\$	47,880	\$	76,440	\$	120,540																																
Annual DEF (Diesel Emission Fluid) Cost																																																								
\$	9,660	\$	26,040	\$	47,880	\$	76,440	\$	120,540																																															
		<table border="1"> <tbody> <tr> <td>Annual fuel usage per vehicle (Avg)</td> <td>1,400</td> <td colspan="6"></td> </tr> <tr> <td>DEF usage per gallon</td> <td>2%</td> <td colspan="6"></td> </tr> <tr> <td>Equals DEF usage(gls)/year</td> <td>28</td> <td colspan="6"></td> </tr> <tr> <td>DEF (Diesel Emission Fluid) * \$15/gallon</td> <td>420</td> <td colspan="6"></td> </tr> <tr> <td>* the # units with SCR in service</td> <td></td> <td colspan="6"></td> </tr> <tr> <td>Annual DEF cost</td> <td></td> <td colspan="6"></td> </tr> </tbody> </table>							Annual fuel usage per vehicle (Avg)	1,400							DEF usage per gallon	2%							Equals DEF usage(gls)/year	28							DEF (Diesel Emission Fluid) * \$15/gallon	420							* the # units with SCR in service								Annual DEF cost							
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# NEW Units in service																																																								
	23	39	52	68	105																																																			
Cumulative		62	114	182	287																																																			
2 Training		\$	23,040	\$	23,040																																																			
3 Storage/Dispensers		\$	27,000																																																					
4 SRC tools SCG		\$	50,000	\$	50,000	\$	50,000																																																	
ATCM - Earl's unit estimate of Retrofits On/Off Road			233	116	122																																																			
Total cumulative units - Retrofits plus New Units			256	411	585																																																			
5 FILTER (DPF) CLEANING				\$	246,600	\$	351,000																																																	
6 DIESEL PARTICULATE FILTER (DPF) REPLACEMENT				\$	57,540	\$	81,900																																																	
Grand Total for GRC forecast		\$	109,700	\$	403,220	\$	530,780																																																	
Grand Total for GRC forecast rounded (\$000)		\$	110,000	\$	403,000	\$	531,000																																																	

Assumptions:

	Calculations
1 Urea Cost	DEF) - The estimated cost for DEF is ~\$15/gallon. The consumption rate for DEF is 2% per gallon of Diesel fuel. The average annual fuel usage per vehicle (2,200 gls.) is multiplied by the DEF consumption rate to determine annual DEF usage. That figure (44 gls.) is multiplied by the estimated cost of DEF (\$15) to determine the DEF cost per vehicle. That figure is multiplied by the number
2 Training Cost	Determined an 8 hour class required for 96 Technicians at the rate of \$30 per hour.
3 Storage Dispenser Cost	54 storage dispensers for each location at the cost of \$500 per.
4 Tool Cost	Additional tools and diagnostic equipment to maintain/service SCR, and DPF equipped vehicles is estimated at \$50K in 2010, \$50K
5 FILTER (DPF) CLEANING	Calculated at \$300 per occurrence. Each active unit is estimated to require cleaning twice annually.
6 DIESEL PARTICULATE FILTER (DPF) REPLACEMENT	We estimate that the DPFs on 2% of vehicles will require replacement annually @7K each.

Beginning of Workpaper
2FS002.001 - Automotive Fuels - Gasoline & Diesel

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 2. Automotive Fuels
 Workpaper: 2FS002.001 - Automotive Fuels - Gasoline & Diesel

Activity Description:

This activity involves purchasing automotive fuels for a fleet of over 4700 motorized vehicles, including bulk fuel purchased for dispensing from underground storage tanks, and a limited number of commercial credit cards.

Forecast Methodology:

Labor - 5-YR Average

The labor costs for managing this activity are recorded in a separate shared activity.

Non-Labor - 5-YR Average

Fuel prices have demonstrated extreme volatility during the past several years and fuel hedging has been implemented in an effort to stabilize the cost impact of this volatility. Using a 5-Year average for this forecast is reasonable, since there is no reliable source for test year fuel price estimating.

NSE - 5-YR Average

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
Years	2005	2006	2007	2008	2009	2010	2011	2012	
Labor	0	0	0	0	0	0	0	0	
Non-Labor	9,533	10,976	11,797	12,205	8,532	9,375	10,608	10,608	
NSE	0	0	0	0	0	0	0	0	
Total	9,533	10,976	11,797	12,205	8,532	9,375	10,608	10,608	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 2. Automotive Fuels
 Workpaper: 2FS002.001 - Automotive Fuels - Gasoline & Diesel

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	10,608	10,608	10,608	-1,233	0	0	9,375	10,608	10,608
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		10,608	10,608	10,608	-1,233	0	0	9,375	10,608	10,608
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>Adj_Type</u>
2010	0	-1,233	0	-1,233	0.0	1-Sided Adj

Projected benefit from base year fuel hedging activity. Hedge accounting requires this benefit to be unwound by 2012.

2010 Total	0	-1,233	0	-1,233	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: B. Maintenance Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 2FS002.001 - Automotive Fuels - Gasoline & Diesel

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	8,491	10,133	11,255	12,236	8,532
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	8,491	10,133	11,255	12,236	8,532
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	8,491	10,133	11,255	12,236	8,532
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	8,491	10,133	11,255	12,236	8,532
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	1,042	843	541	-31	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,042	843	541	-31	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	9,533	10,976	11,797	12,205	8,532
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	9,533	10,976	11,797	12,205	8,532
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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 2. Automotive Fuels
 Workpaper: 2FS002.001 - Automotive Fuels - Gasoline & Diesel

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Beginning of Workpaper
2FS002.002 - ATCM Diesel Engine Retrofits

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 3. ATCM Diesel Engine Retrofits
 Workpaper: 2FS002.002 - ATCM Diesel Engine Retrofits

Activity Description:

Retrofitting diesel engines to meet particulate and nitrous oxide emissions standards is required by both Federal and State laws and regulations.

Forecast Methodology:

Labor - Zero-Based

All retrofit activity is outsourced, so there is no direct labor charged to this project.

Non-Labor - Zero-Based

Retrofit costs are determined by the age, number, and type of engine that is required to be retrofitted in each year to meet regulatory compliance requirements, and are therefore, not subject to standard forecasting methods. Detailed calculations for this activity are contained in the attachment titled "ATCM Cost Forecast 2010-2012," using constant 2009 dollars.

NSE - Zero-Based

N/A.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	0	0	11	286	1,597	490	2,980	3,510	
NSE	0	0	0	0	0	0	0	0	
Total	0	0	11	286	1,597	490	2,980	3,510	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 3. ATCM Diesel Engine Retrofits
 Workpaper: 2FS002.002 - ATCM Diesel Engine Retrofits

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	490	2,980	3,510	490	2,980	3,510
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	490	2,980	3,510	490	2,980	3,510
FTE	Zero-Based	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>Adj_Type</u>
2010	0	490	0	490	0.0	1-Sided Adj

Cost of retrofits required to meet regulatory ATCM requirements - based on vehicle age and engine model.

2010 Total	0	490	0	490	0.0
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2011	0	2,980	0	2,980	0.0	1-Sided Adj
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Cost of retrofits required to meet regulatory ATCM requirements - based on vehicle age and engine model.

2011 Total	0	2,980	0	2,980	0.0
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2012	0	3,510	0	3,510	0.0	1-Sided Adj
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Cost of retrofits required to meet regulatory ATCM requirements - based on vehicle age and engine model.

2012 Total	0	3,510	0	3,510	0.0
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Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: B. Maintenance Operations
Category-Sub: 3. ATCM Diesel Engine Retrofits
Workpaper: 2FS002.002 - ATCM Diesel Engine Retrofits

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	10	5	99
NSE	0	0	0	0	0
Total	0	0	10	5	99
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	282	1,498
NSE	0	0	0	0	0
Total	0	0	0	282	1,498
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	10	287	1,597
NSE	0	0	0	0	0
Total	0	0	10	287	1,597
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	0
NSE	0	0	0	0	0
Total	0	0	0	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	11	286	1,597
NSE	0	0	0	0	0
Total	0	0	11	286	1,597
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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. Maintenance Operations
 Category-Sub: 3. ATCM Diesel Engine Retrofits
 Workpaper: 2FS002.002 - ATCM Diesel Engine Retrofits

Summary of Adjustments to Recorded:

In Nominal \$ (000)						
Year	2005	2006	2007	2008	2009	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	282	1,498	
NSE	0	0	0	0	0	
Total	0	0	0	282	1,498	
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>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008	0	282	0	0.0	1-Sided Adj	N/A	JRICESO20100 525145425113
ATCM diesel engine retrofits booked to maintenance cost centers. Transfer to ATCM work paper group.							
2008 Total	0	282	0	0.0			
2009	0	1,498	0	0.0	1-Sided Adj	N/A	JRICESO20100 525145258783
ATCM diesel engine retrofits booked to maintenance cost centers. Transfer to ATCM work paper group.							
2009 Total	0	1,498	0	0.0			

Supplemental Workpapers for Workpaper 2FS002.002

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

2FS002.002 - Attachment A
SoCalGas ATCM Retrofits - M4 Job 21-ES-ERO

Sum of AMT CST_CTR	YR_PAID		Grand Total
	2008	2009	
2200-0623		58,194.95	58,194.95
2200-0624		100,873.82	100,873.82
2200-0626		19,218.28	19,218.28
2200-0627		19,218.28	19,218.28
2200-0629	62,600.90	38,589.12	101,190.02
2200-0630	7,854.53		7,854.53
2200-0631	31,149.12	38,360.27	69,509.39
2200-0632	15,709.06	19,294.56	35,003.62
2200-0633	7,854.53	37,708.92	45,563.45
2200-0635	7,787.28	18,113.14	25,900.42
2200-0636		38,360.27	38,360.27
2200-0637		26,058.42	26,058.42
2200-0638		18,113.14	18,113.14
2200-0639		19,294.56	19,294.56
2200-0681	23,513.16	45,352.98	68,866.14
2200-0682		45,152.63	45,152.63
2200-0685		57,578.54	57,578.54
2200-0686	7,820.91	57,883.68	65,704.59
2200-0687		18,113.14	18,113.14
2200-0688		25,858.07	25,858.07
2200-0689		44,171.56	44,171.56
2200-0691	15,709.06	19,065.71	34,774.77
2200-0692	15,709.06	38,131.42	53,840.48
2200-0693	15,641.82	56,244.55	71,886.37
2200-0694	7,854.53	45,985.94	53,840.47
2200-0695		37,556.35	37,556.35
2200-0774		19,180.13	19,180.13
2200-0775		25,858.07	25,858.07
2200-0776		19,218.28	19,218.28
2200-0777	15,641.82	19,141.99	34,783.81
2200-0778	15,641.82	19,294.56	34,936.38
2200-0779		26,058.42	26,058.42
2200-0781	7,854.53	38,589.12	46,443.65
2200-0782	15,709.06	19,294.56	35,003.62
2200-0783		38,589.12	38,589.12
2200-0785		19,218.28	19,218.28
2200-0787		52,116.84	52,116.84
2200-0788		168,391.39	168,391.39
2200-1170	7,787.28	71,182.55	78,969.83
2200-1206		19,294.56	19,294.56
Grand Total	281,838.47	1,497,920.17	1,779,758.64

SCG ATCM Cost Forecast 2010-2012						
PUBLIC AGENCY & UTILITY RULE	PAU YEAR - SCG	Retrofit Qty	Retrofit Cost	Retrofit Budget	Replacement Qty	
	2010	16	\$ 25,000	\$ 400,000	21	
	2011	100	\$ 25,000	\$ 2,500,000	27	
	2012	90	\$ 25,000	\$ 2,250,000	31	
	2013	0	\$ 25,000	\$ -		
	2014	0	\$ 25,000	\$ -		
IN USE OFF ROAD DIESEL RULE	IOD YEAR - SCG	Retrofit Qty	Retrofit Cost	Retrofit Budget	Replacement Qty	
	2010	4	\$ 30,000	\$ 120,000	9	
	2011	16	\$ 30,000	\$ 480,000	10	
	2012	32	\$ 30,000	\$ 960,000	34	
	2013	24	\$ 30,000	\$ 720,000	35	
	2014	8	\$ 30,000	\$ 240,000	16	
LARGE SPARK IGNITION RULE	LSI YEAR - SCG	Retrofit Qty	Retrofit Cost	Retrofit Budget	Replacement Qty	
	2010	0	\$ 25,000	\$ -	21	
	2011	0	\$ 25,000	\$ -	27	
	2012	0	\$ 25,000	\$ -	31	
	2013	0	\$ 25,000	\$ -		
	2014	0	\$ 25,000	\$ -		

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: C. Maintenance Management
 Workpaper: 2FS003.000

Summary for Category: C. Maintenance Management

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	959	1,017	1,054	1,091
Non-Labor	73	113	122	132
NSE	0	0	0	0
Total	1,032	1,130	1,176	1,223
FTE	12.8	13.3	13.5	13.8

**Workpapers belonging to this Category:
 2FS003.000 Maintenance Management**

Labor	959	1,017	1,054	1,091
Non-Labor	73	113	122	132
NSE	0	0	0	0
Total	1,032	1,130	1,176	1,223
FTE	12.8	13.3	13.5	13.8

Beginning of Workpaper
2FS003.000 - Maintenance Management

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: C. Maintenance Management
 Category-Sub: 1. Garage Supervision & Support
 Workpaper: 2FS003.000 - Maintenance Management

Activity Description:

This activity includes the Maintenance Manager, garage supervisors, timekeepers, and other support functions necessary for the safe and efficient operations of maintenance garages that are widely disbursed throughout the service area.

Forecast Methodology:

Labor - 5-YR Linear

5-YR Linear is appropriate for this forecast because it accounts for the staffing increase during the base year, and accurately reflects the pressures on maintenance management to adjust the workforce to rapidly-changing technologies and increased regulatory compliance requirements.

Non-Labor - 5-YR Linear

5-YR Linear is consistent with support costs associated with staffing levels.

NSE - 5-YR Linear

N/A

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	852	809	951	964	959	1,017	1,054	1,091	
Non-Labor	59	38	146	106	73	113	122	132	
NSE	0	0	0	0	0	0	0	0	
Total	911	847	1,097	1,070	1,032	1,130	1,176	1,223	
FTE	12.2	11.4	13.0	12.9	12.8	13.3	13.5	13.8	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: C. Maintenance Management
 Category-Sub: 1. Garage Supervision & Support
 Workpaper: 2FS003.000 - Maintenance Management

Forecast Summary:

		In 2009 \$(000)								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	5-YR Linear	1,017	1,054	1,091	0	0	0	1,017	1,054	1,091
Non-Labor	5-YR Linear	113	122	132	0	0	0	113	122	132
NSE	5-YR Linear	0	0	0	0	0	0	0	0	0
Total		1,130	1,176	1,223	0	0	0	1,130	1,176	1,223
FTE	5-YR Linear	13.3	13.5	13.8	0.0	0.0	0.0	13.3	13.5	13.8

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>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: C. Maintenance Management
 Category-Sub: 1. Garage Supervision & Support
 Workpaper: 2FS003.000 - Maintenance Management

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	650	631	764	788	812
Non-Labor	52	35	140	107	73
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	703	665	904	895	885
FTE	10.3	9.6	11.0	10.8	10.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	650	631	764	788	812
Non-Labor	52	35	140	107	73
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	703	665	904	895	885
FTE	10.3	9.6	11.0	10.8	10.8
Vacation & Sick (Nominal \$)					
Labor	111	113	133	152	147
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	111	113	133	152	147
FTE	1.9	1.8	2.0	2.1	2.0
Escalation to 2009\$					
Labor	91	66	54	24	0
Non-Labor	6	3	7	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	97	68	60	24	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	852	809	951	964	959
Non-Labor	59	38	146	106	73
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	911	846	1,097	1,070	1,031
FTE	12.2	11.4	13.0	12.9	12.8

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: C. Maintenance Management
 Category-Sub: 1. Garage Supervision & Support
 Workpaper: 2FS003.000 - Maintenance Management

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: D. Vehicle & Equipment Rentals
 Workpaper: 2FS000.000

Summary for Category: D. Vehicle & Equipment Rentals

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	0	0	0	0
Non-Labor	573	203	203	203
NSE	0	0	0	0
Total	573	203	203	203
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

2FS000.000 Vehicle Rentals and Misc Asset Expenses

Labor	0	0	0	0
Non-Labor	573	203	203	203
NSE	0	0	0	0
Total	573	203	203	203
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2FS000.000 - Vehicle Rentals and Misc Asset Expenses

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: D. Vehicle & Equipment Rentals
 Category-Sub: 1. Rentals & Miscellaneous
 Workpaper: 2FS000.000 - Vehicle Rentals and Misc Asset Expenses

Activity Description:

Rental vehicles are used on an "as-needed" basis to cover limited scope projects and meet operational requirements when company-owned vehicles are out of service for major repairs or modifications.

Forecast Methodology:

Labor - 5-YR Average

The labor costs for managing this activity are recorded in a separate shared activity.

Non-Labor - 5-YR Average

Rental requirements move up and down over time, so a 5-YR Average is appropriate.

NSE - 5-YR Average

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Summary of Results:

	In 2009\$ (000)								
	Adjusted-Recorded					Adjusted-Forecast			
	2005	2006	2007	2008	2009	2010	2011	2012	
Years									
Labor	0	0	0	0	0	0	0	0	
Non-Labor	214	129	99	0	573	203	203	203	
NSE	0	0	0	0	0	0	0	0	
Total	214	129	99	0	573	203	203	203	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: D. Vehicle & Equipment Rentals
 Category-Sub: 1. Rentals & Miscellaneous
 Workpaper: 2FS000.000 - Vehicle Rentals and Misc Asset Expenses

Forecast Summary:

Forecast Method		In 2009 \$(000)								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	203	203	203	0	0	0	203	203	203
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		203	203	203	0	0	0	203	203	203
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>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Non-Shared Service Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: D. Vehicle & Equipment Rentals
Category-Sub: 1. Rentals & Miscellaneous
Workpaper: 2FS000.000 - Vehicle Rentals and Misc Asset Expenses

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	191	119	95	1,572	573
NSE	0	0	0	0	0
Total	191	119	95	1,572	574
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1,572	0
NSE	0	0	0	0	0
Total	0	0	0	-1,572	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	191	119	95	0	573
NSE	0	0	0	0	0
Total	191	119	95	0	574
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	23	10	5	0	0
NSE	0	0	0	0	0
Total	23	10	5	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	214	129	99	0	573
NSE	0	0	0	0	0
Total	214	129	100	0	574
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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: D. Vehicle & Equipment Rentals
 Category-Sub: 1. Rentals & Miscellaneous
 Workpaper: 2FS000.000 - Vehicle Rentals and Misc Asset Expenses

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1,572	0
NSE	0	0	0	0	0
Total	0	0	0	-1,572	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008	0	-1,572	0	0.0	1-Sided Adj	N/A	JRICHESO20091 104164105697
Remove posting error associated with vehicle purchases under sale/lease-back.							
2008 Total	0	-1,572	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A

Summary of Shared Services Workpapers:

Description	In 2009 \$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>A. Dir Fleet Services</i>	873	876	988	988
<i>B. USS Billed-in from SDG&E</i>	507	508	516	516
<i>Total</i>	1,380	1,384	1,504	1,504

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Cost Center: VARIOUS

Summary for Category: A. Dir Fleet Services

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	986	933	1,033	1,033
Non-Labor	-113	-57	-45	-45
NSE	0	0	0	0
Total	873	876	988	988
FTE	18.0	18.0	20.1	20.1

Cost Centers belonging to this Category:

2200-0802.000 ASSET MANAGEMENT

Labor	99	84	136	136
Non-Labor	10	8	8	8
NSE	0	0	0	0
Total	109	92	144	144
FTE	2.0	2.0	3.1	3.1

2200-0803.000 FLEET ASSET LD TEAM

Labor	264	238	238	238
Non-Labor	50	75	45	45
NSE	0	0	0	0
Total	314	313	283	283
FTE	3.7	3.7	3.7	3.7

2200-2018.000 FLEET ADMIN TEAM LEADER -SCG

Labor	96	82	82	82
Non-Labor	25	21	21	21
NSE	0	0	0	0
Total	121	103	103	103
FTE	1.9	1.9	1.9	1.9

2200-2019.000 FLEET TRAINING AND QA

Labor	56	56	56	56
Non-Labor	10	51	93	93
NSE	0	0	0	0
Total	66	107	149	149
FTE	1.1	1.1	1.1	1.1

2200-2020.000 FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Labor	112	112	112	112
Non-Labor	32	31	31	31
NSE	0	0	0	0
Total	144	143	143	143
FTE	2.9	2.9	2.9	2.9

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Cost Center: VARIOUS

In 2009\$ (000) "Book Expense"			
Adjusted-Recorded	Adjusted-Forecast		
2009	2010	2011	2012

2200-2148.000 FLEET SERVICES DIRECTOR

Labor	284	295	343	343
Non-Labor	-280	-279	-279	-279
NSE	0	0	0	0
Total	4	16	64	64
FTE	5.1	5.1	6.1	6.1

2200-2266.000 ASSET PLANNING TEAM LEADER_SCG

Labor	75	66	66	66
Non-Labor	40	36	36	36
NSE	0	0	0	0
Total	115	102	102	102
FTE	1.3	1.3	1.3	1.3

Beginning of Workpaper
2200-2148.000 - FLEET SERVICES DIRECTOR

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 1. Director Fleet Services
Cost Center: 2200-2148.000 - FLEET SERVICES DIRECTOR

Activity Description:

This is the SCG cost center for the Fleet Services Director which provides administrative support for all shared service cost centers in Fleet Services. The activities include providing administrative guidance, support and leadership to all cost centers in the directorship.

Forecast Methodology:

Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period except for the addition of an NGV engineer in 2011.

Non-Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period

NSE - Base YR Rec

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 1. Director Fleet Services
 Cost Center: 2200-2148.000 - FLEET SERVICES DIRECTOR

Summary of Results:

		In 2009\$ (000)								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2005	2006	2007	2008	2009	2010	2011	2012	
		Total Incurred (100% Level)								
Labor		197	251	339	494	524	524	609	609	
Non-Labor		-196	-270	-280	-208	-256	-256	-256	-256	
NSE		0	0	0	0	0	0	0	0	
Total		1	-19	59	286	268	268	353	353	
FTE		1.9	2.5	3.1	4.8	5.1	5.1	6.1	6.1	
		Allocations Out								
Labor		89	126	172	222	240	229	266	266	
Non-Labor		36	37	21	52	24	23	23	23	
NSE		0	0	0	0	0	0	0	0	
Total		125	163	193	274	264	252	289	289	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		Retained								
Labor		108	125	167	272	284	295	343	343	
Non-Labor		-232	-307	-301	-260	-280	-279	-279	-279	
NSE		0	0	0	0	0	0	0	0	
Total		-124	-182	-134	12	4	16	64	64	
FTE		1.9	2.5	3.1	4.8	5.1	5.1	6.1	6.1	
		Allocations In								
Labor		0	0	0	0	0	0	0	0	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	0	0	0	0	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
		Book Expense								
Labor		108	125	167	272	284	295	343	343	
Non-Labor		-232	-307	-301	-260	-280	-279	-279	-279	
NSE		0	0	0	0	0	0	0	0	
Total		-124	-182	-134	12	4	16	64	64	
FTE		1.9	2.5	3.1	4.8	5.1	5.1	6.1	6.1	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 1. Director Fleet Services
 Cost Center: 2200-2148.000 - FLEET SERVICES DIRECTOR

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	-308	0	-306	0.00	2	-308	0	-306	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	522	52	0	574	5.10	522	52	0	574	5.10
% Allocation										
Retained	54.04%	54.04%				56.12%	56.12%			
SEU	45.96%	45.96%				43.88%	43.88%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	282	28	0	310		293	29	0	322	
SEU	240	24	0	264		229	23	0	252	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	524	-256	0	268	5.10	524	-256	0	268	5.10
Total Alloc. Out	240	24	0	264		229	23	0	252	
Total Retained	284	-280	0	4		295	-279	0	16	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	284	-280	0	4		295	-279	0	16	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	-308	0	-306	0.00	2	-308	0	-306	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	607	52	0	659	6.10	607	52	0	659	6.10
% Allocation										
Retained	56.12%	56.12%				56.12%	56.12%			
SEU	43.88%	43.88%				43.88%	43.88%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	341	29	0	370		341	29	0	370	
SEU	266	23	0	289		266	23	0	289	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	609	-256	0	353	6.10	609	-256	0	353	6.10
Total Alloc. Out	266	23	0	289		266	23	0	289	
Total Retained	343	-279	0	64		343	-279	0	64	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	343	-279	0	64		343	-279	0	64	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 1. Director Fleet Services
Cost Center: 2200-2148.000 - FLEET SERVICES DIRECTOR

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

Any expenses that occur in this cost center will be allocated per the allocations for all Fleet Services management cost centers based on the financial summary rollup of the split between labor and non-labor costs. Percentage retained is based on weighted average of labor and non-labor allocations. See Attachment 2100-2148.

Cost Center Allocation Percentage for 2010

Any expenses that occur in this cost center will be allocated per the allocations for all Fleet Services management cost centers based on the financial summary rollup of the split between labor and non-labor costs. Percentage retained is based on weighted average of labor and non-labor allocations. See Attachment 2100-2148A.

Cost Center Allocation Percentage for 2011

Any expenses that occur in this cost center will be allocated per the allocations for all Fleet Services management cost centers based on the financial summary rollup of the split between labor and non-labor costs. Percentage retained is based on weighted average of labor and non-labor allocations. See Attachment 2100-2148A.

Cost Center Allocation Percentage for 2012

Any expenses that occur in this cost center will be allocated per the allocations for all Fleet Services management cost centers based on the financial summary rollup of the split between labor and non-labor costs. Percentage retained is based on weighted average of labor and non-labor allocations. See Attachment 2100-2148A.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 1. Director Fleet Services
 Cost Center: 2200-2148.000 - FLEET SERVICES DIRECTOR

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	524	524	524	0	85	85	524	609	609
Non-Labor	Base YR Rec	-256	-256	-256	0	0	0	-256	-256	-256
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		268	268	268	0	85	85	268	353	353
FTE	Base YR Rec	5.1	5.1	5.1	0.0	1.0	1.0	5.1	6.1	6.1

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>
2010 Total	0	0	0	0	0.0	

2011 85 0 0 85 0.0 1-Sided Adj

Funding to add an engineer to perform an assessment of NGV stations at both utilities, including financial implications of decommissioning, possible relocation of stations to meet future NGV demand, and implementing the resulting plan.

2011 0 0 0 0 1.0 1-Sided Adj

An engineer to perform an assessment of NGV stations at both utilities, including financial implications of decommissioning, possible relocation of stations to meet future NGV demand, and implementing the resulting plan.

2011 Total	85	0	0	85	1.0	
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2012 85 0 0 85 0.0 1-Sided Adj

Funding to add an engineer to perform an assessment of NGV stations at both utilities, including financial implications of decommissioning, possible relocation of stations to meet future NGV demand, and implementing the resulting plan.

2012 0 0 0 0 1.0 1-Sided Adj

Add an engineer to perform an assessment of NGV stations at both utilities, including financial implications of decommissioning, possible relocation of stations to meet future NGV demand, and implementing the resulting plan.

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 1. Director Fleet Services
Cost Center: 2200-2148.000 - FLEET SERVICES DIRECTOR

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012 Total	85	0	0	85	1.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 1. Director Fleet Services
Cost Center: 2200-2148.000 - FLEET SERVICES DIRECTOR

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	150	196	273	408	444
Non-Labor	-175	-249	-264	-204	-256
NSE	0	0	0	0	0
Total	-25	-53	9	204	188
FTE	1.6	2.1	2.6	4.0	4.3
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	150	196	273	408	444
Non-Labor	-175	-249	-264	-204	-256
NSE	0	0	0	0	0
Total	-25	-53	9	204	188
FTE	1.6	2.1	2.6	4.0	4.3
Vacation & Sick (Nominal \$)					
Labor	26	35	48	79	80
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	26	35	48	79	80
FTE	0.3	0.4	0.5	0.8	0.8
Escalation to 2009\$					
Labor	22	21	18	7	0
Non-Labor	-22	-22	-15	-3	0
NSE	0	0	0	0	0
Total	0	-2	3	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	197	251	339	494	524
Non-Labor	-197	-271	-279	-207	-256
NSE	0	0	0	0	0
Total	0	-19	60	287	268
FTE	1.9	2.5	3.1	4.8	5.1

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 1. Director Fleet Services
 Cost Center: 2200-2148.000 - FLEET SERVICES DIRECTOR

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2200-2148.000

Attachment 2200-2148

Fleet Services Shared Services Rollup Summary
Source : Business Solutions Summary by Director
Purpose: To define Cost Center Allocation Rules for 2200-2148 and 2100-3410

2008 Budget Cost Allocation for Management Cost Centers

Asset Mgmt	1,055,601	
Labor - SCG	576,156	
Labor - SDGE	377,210	
Non-Labor - SCG	60,144	
Non-Labor - SDGE	42,090	
Financial & Systems	1,201,385	
Labor - SCG	374,979	
Labor - SDGE	668,079	
Non-Labor - SCG	77,162	
Non-Labor - SDGE	81,164	
Maintenance Mgmt	1,733,031	
Labor - SCG	873,886	
Labor - SDGE	490,085	
Non-Labor - SCG	196,483	
Non-Labor - SDGE	172,577	
SCG Labor	1,825,021	54.31%
SDGE Labor	1,535,374	45.69%
Total	3,360,395	
SCG Non-Labor	333,789	53.01%
SDGE Non-Labor	295,832	46.99%
Total	629,621	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Attachment 2200-2148A

Fleet Services Shared Services Rollup Summary
Source : Fleet Services Summary by Director
Purpose: To define Cost Center Allocation Rules for 2200-2148 and 2100-3410

2009 Budget Cost Allocation for Management Cost Centers

<u>Asset Mgmt</u>	<u>1,217,098</u>	
Labor - SCG	606,402	
Labor - SDGE	474,454	
Non-Labor - SCG	77,393	
Non-Labor - SDGE	58,849	
<u>Financial & Systems</u>	<u>1,239,075</u>	
Labor - SCG	382,498	
Labor - SDGE	703,918	
Non-Labor - SCG	59,505	
Non-Labor - SDGE	93,154	
<u>Maintenance Mgmt</u>	<u>1,813,965</u>	
Labor - SCG	1,027,683	
Labor - SDGE	503,491	
Non-Labor - SCG	167,159	
Non-Labor - SDGE	115,632	
SCG Labor	2,016,583	54.53% Percentage of Total
SDGE Labor	1,681,864	45.47% Percentage of Total
<u>Total</u>	<u>3,698,447</u>	
SCG Non-Labor	304,057	53.19% Percentage of Total
SDGE Non-Labor	267,634	46.81% Percentage of Total
<u>Total</u>	<u>571,691</u>	

Beginning of Workpaper
2200-0802.000 - ASSET MANAGEMENT

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-0802.000 - ASSET MANAGEMENT

Activity Description:

This cost center contains supervision for the "Fleet Asset Team" section of cost centers (2100-0203, 2100-3673, 2200-0802, 2200-0803). This team of cost centers is responsible for the specification design, acquisition, and disposal of SDG&E and SCG vehicles and equipment in addition to administration of vehicle rentals for both utilities.

Forecast Methodology:

Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period except for the addition of a vehicle technology project manager position in 2011.

Non-Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period except for the addition of a vehicle technology project manager position in 2011.

NSE - Base YR Rec

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-0802.000 - ASSET MANAGEMENT

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		184	140	154	161	160	160	260	260
Non-Labor		42	15	22	16	16	16	16	16
NSE		0	0	0	0	0	0	0	0
Total		226	155	176	177	176	176	276	276
FTE		2.0	1.9	2.0	2.0	2.0	2.0	3.1	3.1
		Allocations Out							
Labor		77	58	46	30	61	76	124	124
Non-Labor		17	6	6	3	6	8	8	8
NSE		0	0	0	0	0	0	0	0
Total		94	64	52	33	67	84	132	132
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		107	82	108	131	99	84	136	136
Non-Labor		25	9	16	13	10	8	8	8
NSE		0	0	0	0	0	0	0	0
Total		132	91	124	144	109	92	144	144
FTE		2.0	1.9	2.0	2.0	2.0	2.0	3.1	3.1
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		107	82	108	131	99	84	136	136
Non-Labor		25	9	16	13	10	8	8	8
NSE		0	0	0	0	0	0	0	0
Total		132	91	124	144	109	92	144	144
FTE		2.0	1.9	2.0	2.0	2.0	2.0	3.1	3.1

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-0802.000 - ASSET MANAGEMENT

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 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.	160	16	0	176	2.00	160	16	0	176	2.00
% Allocation										
Retained	61.71%	61.70%				52.27%	52.27%			
SEU	38.29%	38.30%				47.73%	47.73%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	99	10	0	109		84	8	0	92	
SEU	61	6	0	67		76	8	0	84	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	160	16	0	176	2.00	160	16	0	176	2.00
Total Alloc. Out	61	6	0	67		76	8	0	84	
Total Retained	99	10	0	109		84	8	0	92	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	99	10	0	109		84	8	0	92	

	2011 Adjusted-Forecast					2012 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.	260	16	0	276	3.10	260	16	0	276	3.10
% Allocation										
Retained	52.27%	52.27%				52.27%	52.27%			
SEU	47.73%	47.73%				47.73%	47.73%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	136	8	0	144		136	8	0	144	
SEU	124	8	0	132		124	8	0	132	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	260	16	0	276	3.10	260	16	0	276	3.10
Total Alloc. Out	124	8	0	132		124	8	0	132	
Total Retained	136	8	0	144		136	8	0	144	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	136	8	0	144		136	8	0	144	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-0802.000 - ASSET MANAGEMENT

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

Management labor costs are allocated based on the MRU (Maintenance Repair Unit) count for each company. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Non labor resources are consumed by employees in equal proportion to the function they perform. See Attachment 2200-0802.

Cost Center Allocation Percentage for 2010

Management labor costs are allocated based on the MRU (Maintenance Repair Unit) count for each company. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Non labor resources are consumed by employees in equal proportion to the function they perform. See Attachment 2200-0802A.

Cost Center Allocation Percentage for 2011

Management labor costs are allocated based on the MRU (Maintenance Repair Unit) count for each company. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Incremental vehicle adds have a negligible effect on percentage allocations so 2010-2012 allocations are expected to remain the same. Non labor resources are consumed by employees in equal proportion to the function they perform. See Attachment 2200-0802A.

Cost Center Allocation Percentage for 2012

Management labor costs are allocated based on the MRU (Maintenance Repair Unit) count for each company. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Incremental vehicle adds have a negligible effect on percentage allocations so 2010-2012 allocations are expected to remain the same. Non labor resources are consumed by employees in equal proportion to the function they perform. See Attachment 2200-0802A.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-0802.000 - ASSET MANAGEMENT

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	160	160	160	0	100	100	160	260	260
Non-Labor	Base YR Rec	16	16	16	0	0	0	16	16	16
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		176	176	176	0	100	100	176	276	276
FTE	Base YR Rec	2.0	2.0	2.0	0.0	1.1	1.1	2.0	3.1	3.1

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>
2010 Total	0	0	0	0	0.0	

2011 100 0 0 100 0.0 1-Sided Adj

Funding to add a vehicle technology project manager to perform research and evaluation of emerging vehicle technologies, and establish strategic plans for addressing the impact of changing technologies on the fleet mix at both utilities.

2011 0 0 0 0 1.1 1-Sided Adj

Add a vehicle technology project manager to perform research and evaluation of emerging vehicle technologies, and establish strategic plans for addressing the impact of changing technologies on the fleet mix at both utilities.

2011 Total	100	0	0	100	1.1	
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2012 100 0 0 100 0.0 1-Sided Adj

Funding to add a vehicle technology project manager to perform research and evaluation of emerging vehicle technologies, and establish strategic plans for addressing the impact of changing technologies on the fleet mix at both utilities.

2012 0 0 0 0 1.1 1-Sided Adj

Add a vehicle technology project manager to perform research and evaluation of emerging vehicle technologies, and establish strategic plans for addressing the impact of changing technologies on the fleet mix at both utilities.

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-0802.000 - ASSET MANAGEMENT

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2012 Total	100	0	0	100	1.1	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-0802.000 - ASSET MANAGEMENT

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	140	109	125	133	136
Non-Labor	38	14	21	16	16
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	177	123	145	148	153
FTE	1.7	1.6	1.7	1.7	1.7
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	140	109	125	133	136
Non-Labor	38	14	21	16	16
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	177	123	145	148	153
FTE	1.7	1.6	1.7	1.7	1.7
Vacation & Sick (Nominal \$)					
Labor	24	20	22	26	25
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	24	20	22	26	25
FTE	0.3	0.3	0.3	0.3	0.3
Escalation to 2009\$					
Labor	20	11	8	2	0
Non-Labor	5	1	1	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	25	13	9	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	184	140	154	161	161
Non-Labor	42	16	22	16	16
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	226	156	176	176	177
FTE	2.0	1.9	2.0	2.0	2.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-0802.000 - ASSET MANAGEMENT

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2200-0802.000

Labor Allocation - Based on the cost center assignment of each employee

<u>Name</u>	<u>Title</u>	<u>Cost Center</u>	<u>SDGE</u>	<u>SCG</u>	<u>Methodology</u>
Tony Orta	Asset Manager	2200-0802	38.3%	61.7%	Maintenance Repair Unit (See Below)
Lorinda Hackett	Administrative Assistant	2100-3673	38.3%	61.7%	Maintenance Repair Unit (See Below)

Cost Center Time Average	2200-0802	38.3%	61.7%	100.0%
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Maintenance Cost per MRU for SCG and SDG&E

12 Month Cost Ending 10/31/2008					
UTILITY	Average Number of Vehicles	Total Labor Hours	Average Monthly Labor Hours per Unit	MRF	MRU
SCG	5,018	90,227	1.50	1.05	5,267
SDGE	2,124	116,146	4.56	1.54	3,269
SEU - Combined	7,142	206,373	2.41		8,535

Notes:

1. Total Maintenance cost is calculated using labor rate of \$75/hour for vendors.
2. Light duty truck repair hours are used as the baseline to calculate MRF.
3. MRF (Maintenance Repair Factor) = ratio of repair hours normalized to Light Duty Truck.
4. MRU (Maintenance Repair Unit) = # of Light Duty Truck equivalents in the fleet.

Labor Allocation - Based on the cost center assignment of each employee

<u>Name</u>	<u>Title</u>	<u>Cost Center</u>	<u>SDGE</u>	<u>SCG</u>	<u>Methodology</u>
Tony Orta	Asset Manager	2200-0802	42.2%	57.8%	Maintenance Repair Unit (See Below)
Lorinda Hackett	Administrative Assistant	2100-3673	42.2%	57.8%	Maintenance Repair Unit (See Below)

Cost Center Time Average	2200-0802	42.2%	57.8%	100.0%
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Maintenance Cost per MRU for SCG and SDG&E

12 Month Cost Ending 10/31/2009					
UTILITY	Average Number of Vehicles	Total Labor Hours	Average Monthly Labor Hours per Unit	MRF	MRU
SCG	5,198	89,746	1.44	0.96	4,999
SDGE	2,303	120,058	4.35	1.60	3,656
SEU - Combined	7,501	209,804	2.33		8,655

Notes:

1. Total Maintenance cost is calculated using labor rate of \$95/hour for vendors.
2. Light duty truck repair hours are used as the baseline to calculate MRF.
3. MRF (Maintenance Repair Factor) = ratio of repair hours normalized to Light Duty Truck.
4. MRU (Maintenance Repair Unit) = # of Light Duty Truck equivalents in the fleet.
5. Baseline vehicle hours lock at 2008 averages.

Beginning of Workpaper
2200-0803.000 - FLEET ASSET LD TEAM

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-0803.000 - FLEET ASSET LD TEAM

Activity Description:

This cost center is dedicated to the design, engineering, service requirements, and technical support for all vehicles and equipment at SCG, in addition to Light Duty Automobiles, Compact Trucks & Vans, and Light Trucks and Vans for Customer Service SDGE.

Forecast Methodology:

Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period.

Non-Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period. Adjustments for upgrades to design software and associated tools and services in 2010.

NSE - Base YR Rec

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-0803.000 - FLEET ASSET LD TEAM

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		302	267	285	275	277	277	277	277
Non-Labor		30	92	58	60	52	87	52	52
NSE		0	0	0	0	0	0	0	0
Total		332	359	343	335	329	364	329	329
FTE		4.1	3.8	4.0	3.7	3.7	3.7	3.7	3.7
		Allocations Out							
Labor		65	62	19	13	13	39	39	39
Non-Labor		6	17	5	3	2	12	7	7
NSE		0	0	0	0	0	0	0	0
Total		71	79	24	16	15	51	46	46
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		237	205	266	262	264	238	238	238
Non-Labor		24	75	53	57	50	75	45	45
NSE		0	0	0	0	0	0	0	0
Total		261	280	319	319	314	313	283	283
FTE		4.1	3.8	3.9	3.7	3.7	3.7	3.7	3.7
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		237	205	266	262	264	238	238	238
Non-Labor		24	75	53	57	50	75	45	45
NSE		0	0	0	0	0	0	0	0
Total		261	280	319	319	314	313	283	283
FTE		4.1	3.8	3.9	3.7	3.7	3.7	3.7	3.7

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-0803.000 - FLEET ASSET LD TEAM

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 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.	277	52	0	329	3.70	277	87	0	364	3.70
% Allocation										
Retained	95.47%	95.48%				86.16%	86.16%			
SEU	4.53%	4.52%				13.84%	13.84%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	264	50	0	314		238	75	0	313	
SEU	13	2	0	15		39	12	0	51	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	277	52	0	329	3.70	277	87	0	364	3.70
Total Alloc. Out	13	2	0	15		39	12	0	51	
Total Retained	264	50	0	314		238	75	0	313	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	264	50	0	314		238	75	0	313	

	2011 Adjusted-Forecast					2012 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.	277	52	0	329	3.70	277	52	0	329	3.70
% Allocation										
Retained	86.16%	86.16%				86.16%	86.16%			
SEU	13.84%	13.84%				13.84%	13.84%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	238	45	0	283		238	45	0	283	
SEU	39	7	0	46		39	7	0	46	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	277	52	0	329	3.70	277	52	0	329	3.70
Total Alloc. Out	39	7	0	46		39	7	0	46	
Total Retained	238	45	0	283		238	45	0	283	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	238	45	0	283		238	45	0	283	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-0803.000 - FLEET ASSET LD TEAM

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

Allocation of labor costs between SDGE and SCG is based upon the light duty vehicle population that fall under the administration of this cost center. Non labor resources are consumed by employees in equal proportion to the function they perform. See Attachment 2200-0803.

Cost Center Allocation Percentage for 2010

Allocation of labor costs between SDGE and SCG is based upon the light duty vehicle population that fall under the administration of this cost center. Non labor resources are consumed by employees in equal proportion to the function they perform. See Attachment 2200-0803A.

Cost Center Allocation Percentage for 2011

Allocation of labor costs between SDGE and SCG is based upon the light duty vehicle population that fall under the administration of this cost center. Incremental vehicle adds have a negligible effect on percentage allocations so 2010-2012 allocations are expected to remain the same. Non labor resources are consumed by employees in equal proportion to the function they perform. See Attachment 2200-0803A.

Cost Center Allocation Percentage for 2012

Allocation of labor costs between SDGE and SCG is based upon the light duty vehicle population that fall under the administration of this cost center. Incremental vehicle adds have a negligible effect on percentage allocations so 2010-2012 allocations are expected to remain the same. Non labor resources are consumed by employees in equal proportion to the function they perform. See Attachment 2200-0803A.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-0803.000 - FLEET ASSET LD TEAM

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	277	277	277	0	0	0	277	277	277
Non-Labor	Base YR Rec	52	52	52	35	0	0	87	52	52
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		329	329	329	35	0	0	364	329	329
FTE	Base YR Rec	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>Adj_Type</u>
2010	0	35	0	35	0.0	1-Sided Adj

Upgrades to design software and associated tools and services.

2010 Total	0	35	0	35	0.0
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2011 Total	0	0	0	0	0.0
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2012 Total	0	0	0	0	0.0
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Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-0803.000 - FLEET ASSET LD TEAM

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	230	208	230	227	234
Non-Labor	27	85	54	59	52
NSE	0	0	0	0	0
Total	256	293	285	286	286
FTE	3.5	3.2	3.4	3.1	3.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	230	208	230	227	234
Non-Labor	27	85	54	59	52
NSE	0	0	0	0	0
Total	256	293	285	286	286
FTE	3.5	3.2	3.4	3.1	3.1
Vacation & Sick (Nominal \$)					
Labor	39	37	40	44	42
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	39	37	40	44	42
FTE	0.6	0.6	0.6	0.6	0.6
Escalation to 2009\$					
Labor	33	22	15	4	0
Non-Labor	3	8	3	1	0
NSE	0	0	0	0	0
Total	37	29	18	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	302	267	285	275	277
Non-Labor	30	92	57	60	52
NSE	0	0	0	0	0
Total	332	359	343	335	329
FTE	4.1	3.8	4.0	3.7	3.7

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-0803.000 - FLEET ASSET LD TEAM

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2200-0803.000

Attachment 2200-0803

Name	Title	Cost Center	SDGE	SCG	Methodology
Bill Ising	Team Lead	2200-0803	4.5%	95.5%	Vehicle Count (See Below)
Greg Van Cleve	Fleet Administration Spec	2200-0803	4.5%	95.5%	Vehicle Count (See Below)
Ernie Parish	QA Inspector	2200-0803	4.5%	95.5%	Vehicle Count (See Below)
Cost Center Time Average		2200-0803	4.5%	95.5%	100.0%

Vehicle Count
25-Nov-08

MAJOR GROUPING	SDG&E		SOCAL		COMBINED	
AUTOMOBILES	188	9%	332	6%	520	7%
COMPACT TRUCK & VAN	622	28%	594	11%	1,216	16%
LIGHT TRUCK & VANS	407	18%	2,756	52%	3,163	42%
MEDIUM DUTY TRUCK	404	18%	553	10%	957	13%
HEAVY DUTY TRUCK	241	11%	80	2%	321	4%
MECHANIZED TRAILER	77	3%	197	4%	274	4%
NON MECHANIZED TRAILER	203	9%	469	9%	672	9%
P.O.E. / M.W.E.	69	3%	291	6%	360	5%
OTHER	0	0%	0	0%	0	0%
TOTAL	2,211		5,272		7,483	

Vehicle Count	Pct by Company	
5,272	95.5%	SCG
250	4.5%	SDG&E CS Vehicles
5,522		

P.O.E. = Power Off-road Equipment
M.W.E. = Miscellaneous Work Equipment

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Attachment 220-0803A

<u>Name</u>	<u>Title</u>	<u>Cost Center</u>	<u>SDGE</u>	<u>SCG</u>	<u>Methodology</u>
Bill Ising	Team Lead	2200-0803	27.0%	73.0%	(1)
Greg Van Cleve	Fleet Administration Spec	2200-0803	6.7%	93.3%	(3)
Larry Fischer	QA Inspector	2200-0803	10.9%	89.1%	(2)
Ernie Parish	QA Inspector	2200-0803	10.9%	89.1%	(2)
Cost Center Time Average		2200-0803	13.8%	86.2%	100.0%

- (1) Team lead time split by utility in proportion to light duty fleet. See table below as of 11/18/2009.
- (2) Inspects Automobiles and Compact Truck for SDG&E (799 of 7,352)
- (3) Creates specifications for Light Duty Trucks for SDG&E (490 of 7,352)

MAJOR GROUPING	SDG&E		SOCAL		COMBINED	
AUTOMOBILES	171	7%	323	6%	494	7%
COMPACT TRUCK & VAN	628	27%	584	12%	1,212	16%
LIGHT TRUCK & VANS	490	21%	2,583	51%	3,073	42%
MEDIUM DUTY TRUCK	404	18%	543	11%	947	13%
HEAVY DUTY TRUCK	240	10%	82	2%	322	4%
MECHANIZED TRAILER	80	3%	193	4%	273	4%
NON MECHANIZED TRAILER	205	9%	465	9%	670	9%
P.O.E. / M.W.E.	66	3%	290	6%	356	5%
OTHER	5	0%	0	0%	5	0%
TOTAL	2,289		5,063		7,352	

Beginning of Workpaper
2200-2266.000 - ASSET PLANNING TEAM LEADER_SCG

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-2266.000 - ASSET PLANNING TEAM LEADER_SCG

Activity Description:

This cost center supports Fleet Asset Management with salvage strategy and disposal at both utilities as well as warranty recovery at SCG.

Forecast Methodology:

Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period.

Non-Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period.

NSE - Base YR Rec

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-2266.000 - ASSET PLANNING TEAM LEADER_SCG

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	13	93	93	93	93	93
Non-Labor		0	0	0	13	50	50	50	50
NSE		0	0	0	0	0	0	0	0
Total		0	0	13	106	143	143	143	143
FTE		0.0	0.0	0.1	1.3	1.3	1.3	1.3	1.3
		Allocations Out							
Labor		0	0	2	18	18	27	27	27
Non-Labor		0	0	0	2	10	14	14	14
NSE		0	0	0	0	0	0	0	0
Total		0	0	2	20	28	41	41	41
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	11	75	75	66	66	66
Non-Labor		0	0	0	11	40	36	36	36
NSE		0	0	0	0	0	0	0	0
Total		0	0	11	86	115	102	102	102
FTE		0.0	0.0	0.1	1.3	1.3	1.3	1.3	1.3
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	0	11	75	75	66	66	66
Non-Labor		0	0	0	11	40	36	36	36
NSE		0	0	0	0	0	0	0	0
Total		0	0	11	86	115	102	102	102
FTE		0.0	0.0	0.1	1.3	1.3	1.3	1.3	1.3

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-2266.000 - ASSET PLANNING TEAM LEADER_SCG

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 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.	93	50	0	143	1.30	93	50	0	143	1.30
% Allocation										
Retained	80.86%	80.86%				71.13%	71.13%			
SEU	19.14%	19.14%				28.87%	28.87%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	75	40	0	115		66	36	0	102	
SEU	18	10	0	28		27	14	0	41	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	93	50	0	143	1.30	93	50	0	143	1.30
Total Alloc. Out	18	10	0	28		27	14	0	41	
Total Retained	75	40	0	115		66	36	0	102	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	75	40	0	115		66	36	0	102	

	2011 Adjusted-Forecast					2012 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.	93	50	0	143	1.30	93	50	0	143	1.30
% Allocation										
Retained	71.13%	71.13%				71.13%	71.13%			
SEU	28.87%	28.87%				28.87%	28.87%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	66	36	0	102		66	36	0	102	
SEU	27	14	0	41		27	14	0	41	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	93	50	0	143	1.30	93	50	0	143	1.30
Total Alloc. Out	27	14	0	41		27	14	0	41	
Total Retained	66	36	0	102		66	36	0	102	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	66	36	0	102		66	36	0	102	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-2266.000 - ASSET PLANNING TEAM LEADER_SCG

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The cost allocation for salvaging is based on the complexity of the equipment of the fleet. As such, MRU (Maintenance Repair Unit) allocation is used. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. The vehicle warranty recovery is focused primarily at SCG. Non labor resources are consumed by the employee in equal proportion to the function they perform. See Attachment 2200-2266.

Cost Center Allocation Percentage for 2010

The cost allocation for salvaging is based on the complexity of the equipment of the fleet. As such, MRU (Maintenance Repair Unit) allocation is used. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. The vehicle warranty recovery is focused primarily at SCG. Non labor resources are consumed by the employee in equal proportion to the function they perform. See Attachment 2200-2266A.

Cost Center Allocation Percentage for 2011

The cost allocation for salvaging is based on the complexity of the equipment of the fleet. As such, MRU (Maintenance Repair Unit) allocation is used. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Incremental vehicle adds have a negligible effect on percentage allocations so 2010-2012 allocations are expected to remain the same. The vehicle warranty recovery is focused primarily at SCG. Non labor resources are consumed by the employee in equal proportion to the function they perform. See Attachment 2200-2266A.

Cost Center Allocation Percentage for 2012

The cost allocation for salvaging is based on the complexity of the equipment of the fleet. As such, MRU (Maintenance Repair Unit) allocation is used. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Incremental vehicle adds have a negligible effect on percentage allocations so 2010-2012 allocations are expected to remain the same. The vehicle warranty recovery is focused primarily at SCG. Non labor resources are consumed by the employee in equal proportion to the function they perform. See Attachment 2200-2266A.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-2266.000 - ASSET PLANNING TEAM LEADER_SCG

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	93	93	93	0	0	0	93	93	93
Non-Labor	Base YR Rec	50	50	50	0	0	0	50	50	50
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		143	143	143	0	0	0	143	143	143
FTE	Base YR Rec	1.3	1.3	1.3	0.0	0.0	0.0	1.3	1.3	1.3

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>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 2. Asset Management
Cost Center: 2200-2266.000 - ASSET PLANNING TEAM LEADER SCG

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	10	77	79
Non-Labor	0	0	0	13	-119
NSE	0	0	0	0	0
Total	0	0	10	90	-40
FTE	0.0	0.0	0.1	1.1	1.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	169
NSE	0	0	0	0	0
Total	0	0	0	0	169
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	10	77	79
Non-Labor	0	0	0	13	50
NSE	0	0	0	0	0
Total	0	0	10	90	129
FTE	0.0	0.0	0.1	1.1	1.1
Vacation & Sick (Nominal \$)					
Labor	0	0	2	15	14
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	2	15	14
FTE	0.0	0.0	0.0	0.2	0.2
Escalation to 2009\$					
Labor	0	0	1	1	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	1	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	13	93	93
Non-Labor	0	0	0	13	50
NSE	0	0	0	0	0
Total	0	0	13	107	144
FTE	0.0	0.0	0.1	1.3	1.3

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 2. Asset Management
 Cost Center: 2200-2266.000 - ASSET PLANNING TEAM LEADER_SCG

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	169
NSE	0	0	0	0	0
Total	0	0	0	0	169
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>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009	0	169	0	0.0	1-Sided Adj	N/A	JRICHESO20100 428090653483
Adjustment for one-time sale of EPACT credits to other companies.							
2009 Total	0	169	0	0.0			

Supplemental Workpapers for Workpaper 2200-2266.000

Labor Allocation - Based on the cost center assignment of each employee

Name	Title	Cost Center	SDGE	SCG	Methodology
Larry Fischer	Fleet Maintenance Specialist	2200-2266	0.0%	100.0%	100% SCG
Teri McBurney	Asset Recovery Advisor	2200-2266	38.3%	61.7%	Vehicle MRU
Cost Center Time Average		2200-2266	19.1%	80.9%	100.0%

Maintenance Cost per MRU for SCG and SDG&E

12 Month Cost Ending 10/31/2008					
UTILITY	Average Number of Vehicles	Total Labor Hours	Average Monthly Labor Hours per Unit	MRF	MRU
SCG	5,018	90,227	1.50	1.05	5,267
SDGE	2,124	116,146	4.56	1.54	3,269
SEU - Combined	7,142	206,373	2.41		8,535

Notes:

1. Total Maintenance cost is calculated using labor rate of \$75/hour for vendors.
2. Light duty truck repair hours are used as the baseline to calculate MRF.
3. MRF (Maintenance Repair Factor) = ratio of repair hours normalized to Light Duty Truck.
4. MRU (Maintenance Repair Unit) = # of Light Duty Truck equivalents in the fleet.

Labor Allocation - Based on the cost center assignment of each employee

Name	Title	Cost Center	SDGE	SCG	Methodology
Marc San Paolo	Fleet Maintenance Specialist	2200-2266	10.0%	90.0%	Manager's Estimate SDG&E Vendor Contracts and Maintenance Bulletins
Teri McBurney	Asset Recovery Advisor	2200-2266	47.7%	52.3%	Vehicle MRU
Cost Center Time Average		2200-2266	28.9%	71.1%	100.0%

Maintenance Cost per MRU for SCG and SDG&E

12 Month Cost Ending 10/31/2009					
UTILITY	Average Number of Vehicles	Total Labor Hours	Average Monthly Labor Hours per Unit	MRF	MRU
SCG	5,174	92,011	1.48	0.97	5,037
SDGE	2,268	120,547	4.43	2.03	4,600
SEU - Combined	7,442	212,557	2.38		9,636

Notes:

- Total Maintenance cost is calculated using labor rate of \$95/hour for vendors.
- Light duty truck repair hours are used as the baseline to calculate MRF.
- MRF (Maintenance Repair Factor) = ratio of repair hours normalized to Light Duty Truck.
- MRU (Maintenance Repair Unit) = # of Light Duty Truck equivalents in the fleet.
- Baseline vehicle hours lock at 2008 averages.

Beginning of Workpaper
2200-2018.000 - FLEET ADMIN TEAM LEADER -SCG

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 3. Financial & Systems Management
Cost Center: 2200-2018.000 - FLEET ADMIN TEAM LEADER -SCG

Activity Description:

This cost center performs administrative support for the entire fleet of vehicles under both SDGE and SCG. Activities include cost reporting, performance measurement, budgeting and variance analysis, and support for data systems and strategic planning.

Forecast Methodology:

Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period

Non-Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period.

NSE - Base YR Rec

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 3. Financial & Systems Management
 Cost Center: 2200-2018.000 - FLEET ADMIN TEAM LEADER -SCG

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		309	247	156	160	156	156	156	156
Non-Labor		85	97	44	39	40	40	40	40
NSE		0	0	0	0	0	0	0	0
Total		394	344	200	199	196	196	196	196
FTE		4.0	3.1	2.0	2.0	1.9	1.9	1.9	1.9
		Allocations Out							
Labor		81	69	45	60	60	74	74	74
Non-Labor		22	27	13	15	15	19	19	19
NSE		0	0	0	0	0	0	0	0
Total		103	96	58	75	75	93	93	93
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		228	178	111	100	96	82	82	82
Non-Labor		63	70	31	24	25	21	21	21
NSE		0	0	0	0	0	0	0	0
Total		291	248	142	124	121	103	103	103
FTE		4.0	3.1	2.0	2.0	1.9	1.9	1.9	1.9
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		228	178	111	100	96	82	82	82
Non-Labor		63	70	31	24	25	21	21	21
NSE		0	0	0	0	0	0	0	0
Total		291	248	142	124	121	103	103	103
FTE		4.0	3.1	2.0	2.0	1.9	1.9	1.9	1.9

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 3. Financial & Systems Management
Cost Center: 2200-2018.000 - FLEET ADMIN TEAM LEADER -SCG

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 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.	156	40	0	196	1.90	156	40	0	196	1.90
% Allocation										
Retained	61.70%	61.70%				52.27%	52.27%			
SEU	38.30%	38.30%				47.73%	47.73%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	96	25	0	121		82	21	0	103	
SEU	60	15	0	75		74	19	0	93	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	156	40	0	196	1.90	156	40	0	196	1.90
Total Alloc. Out	60	15	0	75		74	19	0	93	
Total Retained	96	25	0	121		82	21	0	103	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	96	25	0	121		82	21	0	103	

	2011 Adjusted-Forecast					2012 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.	156	40	0	196	1.90	156	40	0	196	1.90
% Allocation										
Retained	52.27%	52.27%				52.27%	52.27%			
SEU	47.73%	47.73%				47.73%	47.73%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	82	21	0	103		82	21	0	103	
SEU	74	19	0	93		74	19	0	93	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	156	40	0	196	1.90	156	40	0	196	1.90
Total Alloc. Out	74	19	0	93		74	19	0	93	
Total Retained	82	21	0	103		82	21	0	103	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	82	21	0	103		82	21	0	103	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 3. Financial & Systems Management
Cost Center: 2200-2018.000 - FLEET ADMIN TEAM LEADER -SCG

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The dominant driver behind the data this cost center processes is vehicle complexity or MRU (Maintenance Repair Unit). Therefore, this cost center shares its costs on the MRU ratio of vehicles assigned to SDG&E and SCG. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Non labor resources are consumed by employees in equal proportion as the function they perform. See Attachment 2200-2018.

Cost Center Allocation Percentage for 2010

The dominant driver behind the data this cost center processes is vehicle complexity or MRU (Maintenance Repair Unit). Therefore, this cost center shares its costs on the MRU ratio of vehicles assigned to SDG&E and SCG. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Non labor resources are consumed by employees in equal proportion as the function they perform. See Attachment 2200-2018A.

Cost Center Allocation Percentage for 2011

The dominant driver behind the data this cost center processes is vehicle complexity or MRU (Maintenance Repair Unit). Therefore, this cost center shares its costs on the MRU ratio of vehicles assigned to SDG&E and SCG. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Incremental vehicle adds have a negligible effect on percentage allocations so 2010-2012 allocations are expected to remain the same. Non labor resources are consumed by employees in equal proportion as the function they perform. See Attachment 2200-2018A.

Cost Center Allocation Percentage for 2012

The dominant driver behind the data this cost center processes is vehicle complexity or MRU (Maintenance Repair Unit). Therefore, this cost center shares its costs on the MRU ratio of vehicles assigned to SDG&E and SCG. An MRU is a standardized vehicle equivalent measurement based on the average number of hours required to maintain that vehicle. Incremental vehicle adds have a negligible effect on percentage allocations so 2010-2012 allocations are expected to remain the same. Non labor resources are consumed by employees in equal proportion as the function they perform. See Attachment 2200-2018A.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 3. Financial & Systems Management
 Cost Center: 2200-2018.000 - FLEET ADMIN TEAM LEADER -SCG

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	156	156	156	0	0	0	156	156	156
Non-Labor	Base YR Rec	40	40	40	0	0	0	40	40	40
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		196	196	196	0	0	0	196	196	196
FTE	Base YR Rec	1.9	1.9	1.9	0.0	0.0	0.0	1.9	1.9	1.9

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>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 3. Financial & Systems Management
Cost Center: 2200-2018.000 - FLEET ADMIN TEAM LEADER -SCG

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	235	193	126	132	133
Non-Labor	76	89	42	38	40
NSE	0	0	0	0	0
Total	310	282	168	170	172
FTE	3.4	2.6	1.7	1.7	1.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	235	193	126	132	133
Non-Labor	76	89	42	38	40
NSE	0	0	0	0	0
Total	310	282	168	170	172
FTE	3.4	2.6	1.7	1.7	1.6
Vacation & Sick (Nominal \$)					
Labor	40	34	22	26	24
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	40	34	22	26	24
FTE	0.6	0.5	0.3	0.3	0.3
Escalation to 2009\$					
Labor	34	20	8	2	0
Non-Labor	9	8	2	1	0
NSE	0	0	0	0	0
Total	43	28	11	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	309	247	156	160	156
Non-Labor	85	97	44	39	40
NSE	0	0	0	0	0
Total	394	345	201	199	196
FTE	4.0	3.1	2.0	2.0	1.9

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 3. Financial & Systems Management
 Cost Center: 2200-2018.000 - FLEET ADMIN TEAM LEADER -SCG

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2200-2018.000

Attachment 2200-2018

Labor Allocation - Based on the cost center assignment of each employee

<u>Name</u>	<u>Title</u>	<u>Cost Center</u>	<u>SDGE</u>	<u>SCG</u>	<u>Methodology</u>
June Matsuoka	Fleet Systems Advisor	2200-2018	38.3%	61.7%	Maintenance Repair Unit (See Below)
Keith Sakaniwa	Fleet Analyst	2200-2018	38.3%	61.7%	Maintenance Repair Unit (See Below)

Cost Center Time Average	2200-2018	38.3%	61.7%	100.0%
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Maintenance Cost per MRU for SCG and SDG&E

12 Month Cost Ending 10/31/2008					
UTILITY	Average Number of Vehicles	Total Labor Hours	Average Monthly Labor Hours per Unit	MRF	MRU
SCG	5,018	90,227	1.50	1.05	5,267
SDGE	2,124	116,146	4.56	1.54	3,269
SEU - Combined	7,142	206,373	2.41		8,535

Notes:

1. Total Maintenance cost is calculated using labor rate of \$75/hour for vendors.
2. Light duty truck repair hours are used as the baseline to calculate MRF.
3. MRF (Maintenance Repair Factor) = ratio of repair hours normalized to Light Duty Truck.
4. MRU (Maintenance Repair Unit) = # of Light Duty Truck equivalents in the fleet.

Labor Allocation - Based on the cost center assignment of each employee

<u>Name</u>	<u>Title</u>	<u>Cost Center</u>	<u>SDGE</u>	<u>SCG</u>	<u>Methodology</u>
June Matsuoka	Fleet Systems Advisor	2200-2018	47.7%	52.3%	Maintenance Repair Unit (See Below)
Keith Sakaniwa	Fleet Analyst	2200-2018	47.7%	52.3%	Maintenance Repair Unit (See Below)

Cost Center Time Average	2200-2018	47.7%	52.3%	100.0%
---------------------------------	------------------	--------------	--------------	---------------

Maintenance Cost per MRU for SCG and SDG&E

12 Month Cost Ending 10/31/2009					
UTILITY	Average Number of Vehicles	Total Labor Hours	Average Monthly Labor Hours per Unit	MRF	MRU
SCG	5,174	92,011	1.48	0.97	5,037
SDGE	2,268	120,547	4.43	2.03	4,600
SEU - Combined	7,442	212,557	2.38		9,636

Notes:

1. Total Maintenance cost is calculated using labor rate of \$95/hour for vendors.
2. Light duty truck repair hours are used as the baseline to calculate MRF.
3. MRF (Maintenance Repair Factor) = ratio of repair hours normalized to Light Duty Truck.
4. MRU (Maintenance Repair Unit) = # of Light Duty Truck equivalents in the fleet.
5. Baseline vehicle hours lock at 2008 averages.

Beginning of Workpaper
2200-2020.000 - FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 3. Financial & Systems Management
Cost Center: 2200-2020.000 - FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Activity Description:

This cost center is for the manager and associated managerial activities performing operational and strategic support for Fleet Services. Activities include process improvement, compliance and quality assurance, and parts/inventory control.

Forecast Methodology:

Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period.

Non-Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period.

NSE - Base YR Rec

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 3. Financial & Systems Management
 Cost Center: 2200-2020.000 - FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		228	226	328	226	214	214	214	214
Non-Labor		37	42	35	48	60	60	60	60
NSE		0	0	0	0	0	0	0	0
Total		265	268	363	274	274	274	274	274
FTE		3.2	3.2	4.6	3.1	2.9	2.9	2.9	2.9
		Allocations Out							
Labor		95	61	128	107	102	102	102	102
Non-Labor		16	11	14	23	28	29	29	29
NSE		0	0	0	0	0	0	0	0
Total		111	72	142	130	130	131	131	131
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		133	165	200	119	112	112	112	112
Non-Labor		21	31	21	25	32	31	31	31
NSE		0	0	0	0	0	0	0	0
Total		154	196	221	144	144	143	143	143
FTE		3.2	3.2	4.6	3.1	2.9	2.9	2.9	2.9
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		133	165	200	119	112	112	112	112
Non-Labor		21	31	21	25	32	31	31	31
NSE		0	0	0	0	0	0	0	0
Total		154	196	221	144	144	143	143	143
FTE		3.2	3.2	4.6	3.1	2.9	2.9	2.9	2.9

Southern California Gas Company
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Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
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 Cost Center: 2200-2020.000 - FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 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.	214	60	0	274	2.90	214	60	0	274	2.90
% Allocation										
Retained	52.23%	52.22%				52.22%	52.22%			
SEU	47.77%	47.78%				47.78%	47.78%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	112	32	0	144		112	31	0	143	
SEU	102	28	0	130		102	29	0	131	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	214	60	0	274	2.90	214	60	0	274	2.90
Total Alloc. Out	102	28	0	130		102	29	0	131	
Total Retained	112	32	0	144		112	31	0	143	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	112	32	0	144		112	31	0	143	

	2011 Adjusted-Forecast					2012 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.	214	60	0	274	2.90	214	60	0	274	2.90
% Allocation										
Retained	52.22%	52.22%				52.22%	52.22%			
SEU	47.78%	47.78%				47.78%	47.78%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	112	31	0	143		112	31	0	143	
SEU	102	29	0	131		102	29	0	131	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	214	60	0	274	2.90	214	60	0	274	2.90
Total Alloc. Out	102	29	0	131		102	29	0	131	
Total Retained	112	31	0	143		112	31	0	143	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	112	31	0	143		112	31	0	143	

Southern California Gas Company
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Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 3. Financial & Systems Management
Cost Center: 2200-2020.000 - FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

The Operational Programs and Compliance group is comprised of both SDGE and SCG cost centers (2100-3412, 2200-2020) and part of the larger Systems and Financial group. This cost center will share expenses based on the activities performed by each member of the group. The cost center manager evaluated the activities performed by each employee to determine the percentage dedicated to SCG or SDGE or Sempra. Non labor resources are consumed by employees in equal proportion as the function they perform. See Attachment 2200-2020.

Cost Center Allocation Percentage for 2010

The Operational Programs and Compliance group is comprised of both SDGE and SCG cost centers (2100-3412, 2200-2020) and part of the larger Systems and Financial group. This cost center will share expenses based on the activities performed by each member of the group. The cost center manager evaluated the activities performed by each employee to determine the percentage dedicated to SCG or SDGE or Sempra. Non labor resources are consumed by employees in equal proportion as the function they perform. See Attachment 2200-2020.

Cost Center Allocation Percentage for 2011

The Operational Programs and Compliance group is comprised of both SDGE and SCG cost centers (2100-3412, 2200-2020) and part of the larger Systems and Financial group. This cost center will share expenses based on the activities performed by each member of the group. The cost center manager evaluated the activities performed by each employee to determine the percentage dedicated to SCG or SDGE or Sempra. Non labor resources are consumed by employees in equal proportion as the function they perform. See Attachment 2200-2020.

Cost Center Allocation Percentage for 2012

The Operational Programs and Compliance group is comprised of both SDGE and SCG cost centers (2100-3412, 2200-2020) and part of the larger Systems and Financial group. This cost center will share expenses based on the activities performed by each member of the group. The cost center manager evaluated the activities performed by each employee to determine the percentage dedicated to SCG or SDGE or Sempra. Non labor resources are consumed by employees in equal proportion as the function they perform. See Attachment 2200-2020.

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 3. Financial & Systems Management
 Cost Center: 2200-2020.000 - FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Forecast Summary:

		In 2009 \$(000) "Incurred Costs"								
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	Base YR Rec	214	214	214	0	0	0	214	214	214
Non-Labor	Base YR Rec	60	60	60	0	0	0	60	60	60
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		274	274	274	0	0	0	274	274	274
FTE	Base YR Rec	2.9	2.9	2.9	0.0	0.0	0.0	2.9	2.9	2.9

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>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 3. Financial & Systems Management
 Cost Center: 2200-2020.000 - FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	173	176	264	186	181
Non-Labor	33	38	33	47	60
NSE	0	0	0	0	0
Total	206	214	297	234	241
FTE	2.7	2.6	3.9	2.6	2.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	173	176	264	186	181
Non-Labor	33	38	33	47	60
NSE	0	0	0	0	0
Total	206	214	297	234	241
FTE	2.7	2.7	3.9	2.6	2.4
Vacation & Sick (Nominal \$)					
Labor	29	31	46	36	33
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	29	31	46	36	33
FTE	0.5	0.5	0.7	0.5	0.5
Escalation to 2009\$					
Labor	25	18	17	3	0
Non-Labor	4	3	2	1	0
NSE	0	0	0	0	0
Total	29	22	19	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	228	226	328	226	214
Non-Labor	37	42	35	48	60
NSE	0	0	0	0	0
Total	265	268	363	273	273
FTE	3.2	3.2	4.6	3.1	2.9

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 3. Financial & Systems Management
 Cost Center: 2200-2020.000 - FLEET OPERATIONAL PROGRAMS & COMPLIANCE

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From Cctr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2200-2020.000

**Fleet Instructors (2200-2020)
Shared Service Allocations of Time**

Purpose: Establish the percentage of time each employee is dedicated to each business unit.

Assumptions:

Team Lead: Ramiro Virgen's hours are based on managing the employees on his team. 3 of 5 at SDG&E (60%) and 2 of 5 at SoCal (40%)

Parts Specialist: Oscar Najjar will be inspecting 5 SDG&E garages @ 12 days each (600 hours) and 20 SoCal Garages @ 3 days each (600 hours). All other hours are in support in the same proportions.

Compliance / QA specialist: Wayne Guidinger's time is based on hours spent inspecting garages. Estimated SoCal garages of Total completed in 2009 = 10 of 15 (66.7%)

Fleet Operations Strategy & Support

<u>Name</u>	<u>Title</u>	<u>Cost Center</u>	<u>SDGE</u>	<u>SCG</u>	<u>Sempra</u>	<u>Methodology</u>
Ramiro Virgen	Team Lead	2200-2020	60.0%	40.0%	0.0%	See Assumption Above
Oscar Najjar	Parts Specialist	2200-2020	50.0%	50.0%	0.0%	See Assumption Above
Wayne Guidinger	Compliance QA Specialist	2200-2020	33.3%	66.7%	0.0%	See Assumption Above
Cost Center Time Average		2200-2020	47.8%	52.2%	0.0%	100.0%

Beginning of Workpaper
2200-2019.000 - FLEET TRAINING AND QA

Southern California Gas Company
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Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 4. Maintenance Management
Cost Center: 2200-2019.000 - FLEET TRAINING AND QA

Activity Description:

This cost center is for the SCG Trainer for Fleet Services. Activities include technical training for maintenance operations at SDGE and SCG.

Forecast Methodology:

Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period

Non-Labor - Base YR Rec

Appropriate for this forecast because staffing levels in this cost center are expected to remain constant for the forecast period. Adjustment to non-labor in 2011. These funds will be used for training services (vended) and materials to provide technical training for our technicians focused on newer computerized systems (e.g. multiplex wiring, computerized controls, & tire-pressure monitoring systems) as well as getting current with other industry changes.

NSE - Base YR Rec

Not applicable because this is an ongoing activity with sufficient history to use for forecasting.

Southern California Gas Company
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 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 4. Maintenance Management
 Cost Center: 2200-2019.000 - FLEET TRAINING AND QA

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	18	69	68	68	68	68
Non-Labor		0	0	18	12	12	62	112	112
NSE		0	0	0	0	0	0	0	0
Total		0	0	36	81	80	130	180	180
FTE		0.0	0.0	0.2	1.1	1.1	1.1	1.1	1.1
		Allocations Out							
Labor		0	0	1	12	12	12	12	12
Non-Labor		0	0	1	2	2	11	19	19
NSE		0	0	0	0	0	0	0	0
Total		0	0	2	14	14	23	31	31
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	17	57	56	56	56	56
Non-Labor		0	0	17	10	10	51	93	93
NSE		0	0	0	0	0	0	0	0
Total		0	0	34	67	66	107	149	149
FTE		0.0	0.0	0.2	1.1	1.1	1.1	1.1	1.1
		Allocations In							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		0	0	17	57	56	56	56	56
Non-Labor		0	0	17	10	10	51	93	93
NSE		0	0	0	0	0	0	0	0
Total		0	0	34	67	66	107	149	149
FTE		0.0	0.0	0.2	1.1	1.1	1.1	1.1	1.1

Southern California Gas Company
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Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 4. Maintenance Management
 Cost Center: 2200-2019.000 - FLEET TRAINING AND QA

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 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.	68	12	0	80	1.10	68	62	0	130	1.10
% Allocation										
Retained	82.70%	82.70%				82.70%	82.70%			
SEU	17.30%	17.30%				17.30%	17.30%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	56	10	0	66		56	51	0	107	
SEU	12	2	0	14		12	11	0	23	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	68	12	0	80	1.10	68	62	0	130	1.10
Total Alloc. Out	12	2	0	14		12	11	0	23	
Total Retained	56	10	0	66		56	51	0	107	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	56	10	0	66		56	51	0	107	

	2011 Adjusted-Forecast					2012 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.	68	112	0	180	1.10	68	112	0	180	1.10
% Allocation										
Retained	82.70%	82.70%				82.70%	82.70%			
SEU	17.30%	17.30%				17.30%	17.30%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	56	93	0	149		56	93	0	149	
SEU	12	19	0	31		12	19	0	31	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	68	112	0	180	1.10	68	112	0	180	1.10
Total Alloc. Out	12	19	0	31		12	19	0	31	
Total Retained	56	93	0	149		56	93	0	149	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	56	93	0	149		56	93	0	149	

Southern California Gas Company
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Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 4. Maintenance Management
Cost Center: 2200-2019.000 - FLEET TRAINING AND QA

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

This Fleet Training Cost Center is part of a group of cost centers managed by the SCG Maintenance Manager which will share expenses of this cost center based on the activities performed by the member of the group. The cost center manager evaluated the activities performed by the employee to determine the percentage dedicated to SCG or SDGE or Sempra. The percentage allocation for this cost center is based on the number of weeks of training at SDGE. Non labor resources are consumed by the employee in equal proportion to the function they perform. See Attachment 2200-2019.

Cost Center Allocation Percentage for 2010

This Fleet Training Cost Center is part of a group of cost centers managed by the SCG Maintenance Manager which will share expenses of this cost center based on the activities performed by the member of the group. The cost center manager evaluated the activities performed by the employee to determine the percentage dedicated to SCG or SDGE or Sempra. The percentage allocation for this cost center is based on the number of weeks of training at SDGE. Non labor resources are consumed by the employee in equal proportion to the function they perform. See Attachment 2200-2019A.

Cost Center Allocation Percentage for 2011

This Fleet Training Cost Center is part of a group of cost centers managed by the SCG Maintenance Manager which will share expenses of this cost center based on the activities performed by the member of the group. The cost center manager evaluated the activities performed by the employee to determine the percentage dedicated to SCG or SDGE or Sempra. The percentage allocation for this cost center is based on the number of weeks of training at SDGE. Non labor resources are consumed by the employee in equal proportion to the function they perform. See Attachment 2200-2019A.

Cost Center Allocation Percentage for 2012

This Fleet Training Cost Center is part of a group of cost centers managed by the SCG Maintenance Manager which will share expenses of this cost center based on the activities performed by the member of the group. The cost center manager evaluated the activities performed by the employee to determine the percentage dedicated to SCG or SDGE or Sempra. The percentage allocation for this cost center is based on the number of weeks of training at SDGE. Non labor resources are consumed by the employee in equal proportion to the function they perform. See Attachment 2200-2019A.

Southern California Gas Company
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 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 4. Maintenance Management
 Cost Center: 2200-2019.000 - FLEET TRAINING AND QA

Forecast Summary:

Forecast Method		In 2009 \$(000) "Incurred Costs"								
		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
		2010	2011	2012	2010	2011	2012	2010	2011	2012
Labor	Base YR Rec	68	68	68	0	0	0	68	68	68
Non-Labor	Base YR Rec	12	12	12	50	100	100	62	112	112
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		80	80	80	50	100	100	130	180	180
FTE	Base YR Rec	1.1	1.1	1.1	0.0	0.0	0.0	1.1	1.1	1.1

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>
2010	0	50	0	50	0.0	1-Sided Adj

These funds will be used for training services (vended) and materials to provide technical training for our technicians focused on newer computerized systems (e.g. multiplex wiring, computerized controls, & tire-pressure monitoring systems) as well as getting current with other industry changes.

2010 Total	0	50	0	50	0.0	
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2011	0	100	0	100	0.0	1-Sided Adj
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These funds will be used for training services (vended) and materials to provide technical training for our technicians focused on newer computerized systems (e.g. multiplex wiring, computerized controls, & tire-pressure monitoring systems) as well as getting current with other industry changes.

2011 Total	0	100	0	100	0.0	
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2012	0	100	0	100	0.0	1-Sided Adj
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These funds will be used for training services (vended) and materials to provide technical training for our technicians focused on newer computerized systems (e.g. multiplex wiring, computerized controls, & tire-pressure monitoring systems) as well as getting current with other industry changes.

2012 Total	0	100	0	100	0.0	
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Southern California Gas Company
Test Year 2012 GRC - APP
Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: A. Dir Fleet Services
Category-Sub: 4. Maintenance Management
Cost Center: 2200-2019.000 - FLEET TRAINING AND QA

Year/Expl. **Labor** **NLbr** **NSE** **Total** **FTE** **Adj Type**

Southern California Gas Company
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 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 4. Maintenance Management
 Cost Center: 2200-2019.000 - FLEET TRAINING AND QA

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	15	57	58
Non-Labor	0	0	17	12	12
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	32	69	69
FTE	0.0	0.0	0.2	0.9	0.9
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	15	57	58
Non-Labor	0	0	17	12	12
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	32	69	69
FTE	0.0	0.0	0.2	0.9	0.9
Vacation & Sick (Nominal \$)					
Labor	0	0	3	11	10
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	3	11	10
FTE	0.0	0.0	0.0	0.2	0.2
Escalation to 2009\$					
Labor	0	0	1	1	0
Non-Labor	0	0	1	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	2	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	18	69	68
Non-Labor	0	0	18	12	12
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	37	81	80
FTE	0.0	0.0	0.2	1.1	1.1

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: A. Dir Fleet Services
 Category-Sub: 4. Maintenance Management
 Cost Center: 2200-2019.000 - FLEET TRAINING AND QA

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Supplemental Workpapers for Workpaper 2200-2019.000

**Fleet Training and QA (2200-2019)
Shared Service Allocations of Time**

Purpose: Establish the percentage of time each employee is dedicated to each business unit.

Assumptions:

Fleet Instructor: Arnaldo Sanchez expects 9 weeks (360 hours) of Light Duty Vehicle Training to be completed at SDG&E during 2009.

Fleet Operations Strategy & Support

<u>Name</u>	<u>Title</u>	<u>Cost Center</u>	<u>SDGE</u>	<u>SCG</u>	<u>Sempra</u>	<u>Methodology</u>
Arnaldo Sanchez	Fleet Instructor	2200-2019	17.3%	82.7%	0.0%	9 weeks (360 out of 2080) hours of Light Duty Vehicle Training at SDG&E.
Cost Center Time Average		2200-2019	17.3%	82.7%	0.0%	100.0%

**Fleet Training and QA (2200-2019)
Shared Service Allocations of Time**

Purpose: Establish the percentage of time each employee is dedicated to each business unit.

Assumptions:

Fleet Instructor: Arnaldo Sanchez expects 9 weeks (360 hours) of Light Duty Vehicle Training to be completed at SDG&E during 2009.

Fleet Operations Strategy & Support

Name	Title	Cost Center	SDGE	SCG	Sempra	Methodology
Arnaldo Sanchez	Fleet Instructor	2200-2019	17.3%	82.7%	0.0%	9 weeks (360 out of 2080) hours of Light Duty Vehicle Training at SDG&E.
Cost Center Time Average		2200-2019	17.3%	82.7%	0.0%	100.0%

Southern California Gas Company
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 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. USS Billed-in from SDG&E
 Cost Center: 2200-8926.000

Summary for Category: B. USS Billed-in from SDG&E

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	428	423	423	423
Non-Labor	79	85	93	93
NSE	0	0	0	0
Total	507	508	516	516
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-8926.000 Billed-in Cost Center for FLEET SERVICES

Labor	428	423	423	423
Non-Labor	79	85	93	93
NSE	0	0	0	0
Total	507	508	516	516
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
2200-8926.000 - Billed-in Cost Center for FLEET SERVICES

Southern California Gas Company
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Shared Services Workpapers

Area: FLEET SERVICES
Witness: Madariaga, Hector A
Category: B. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed_to_CCTR for Fleet Services
Cost Center: 2200-8926.000 - Billed-in Cost Center for FLEET SERVICES

Activity Description:

This cost center was created for GRC to receive the billed-in costs for functional area - FLEET SERVICES

Forecast Methodology:

N/A

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Fleet Services
 Cost Center: 2200-8926.000 - Billed-in Cost Center for FLEET SERVICES

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations Out							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		0	0	0	0	0	0	0	0
Non-Labor		0	0	0	0	0	0	0	0
NSE		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Allocations In							
Labor		663	725	429	347	428	423	423	423
Non-Labor		51	80	83	71	79	85	93	93
NSE		0	0	0	0	0	0	0	0
Total		714	805	512	418	507	508	516	516
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		663	725	429	347	428	423	423	423
Non-Labor		51	80	83	71	79	85	93	93
NSE		0	0	0	0	0	0	0	0
Total		714	805	512	418	507	508	516	516
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Fleet Services
 Cost Center: 2200-8926.000 - Billed-in Cost Center for FLEET SERVICES

Calculation of Book Expense:

	2009 Adjusted-Recorded					2010 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	0	0	0	0.00
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	0	0	0	0	0.00	0	0	0	0	0.00
Total Retained	0	0	0	0		0	0	0	0	
Allocations In	428	79	0	507		423	85	0	508	
Book Expense	428	79	0	507		423	85	0	508	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
\$ Allocation										
Retained	0	0	0	0		0	0	0	0	
SEU	0	0	0	0		0	0	0	0	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Allocations In	423	93	0	516		423	93	0	516	
Book Expense	423	93	0	516		423	93	0	516	

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009
 N/A

Cost Center Allocation Percentage for 2010
 N/A

Cost Center Allocation Percentage for 2011
 N/A

Cost Center Allocation Percentage for 2012
 N/A

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Fleet Services
 Cost Center: 2200-8926.000 - Billed-in Cost Center for FLEET SERVICES

Forecast Summary:

In 2009 \$(000) "Incurred Costs"									
Forecast Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Labor	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0
FTE	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>Adj_Type</u>
2010 Total	0	0	0	0	0.0	
2011 Total	0	0	0	0	0.0	
2012 Total	0	0	0	0	0.0	

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed to CCTR for Fleet Services
 Cost Center: 2200-8926.000 - Billed-in Cost Center for FLEET SERVICES

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2009\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Southern California Gas Company
 Test Year 2012 GRC - APP
 Shared Services Workpapers

Area: FLEET SERVICES
 Witness: Madariaga, Hector A
 Category: B. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Fleet Services
 Cost Center: 2200-8926.000 - Billed-in Cost Center for FLEET SERVICES

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2005 Total	0	0	0	0.0			
2006 Total	0	0	0	0.0			
2007 Total	0	0	0	0.0			
2008 Total	0	0	0	0.0			
2009 Total	0	0	0	0.0			

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SMFS - FLEET SERVICES
 Witness: Madariaga, Hector A

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0623	000	FLEET CANOGA PARK
2200-0624	000	FLEET SATICOY
2200-0625	000	FLEET GLENDALE
2200-0626	000	FLEET HOLLYWOOD
2200-0627	000	FLEET JUANITA
2200-0629	000	FLEET VISALIA
2200-0630	000	FLEET LANCASTER
2200-0631	000	FLEET BAKERSFIELD
2200-0632	000	FLEET VALENCIA
2200-0633	000	FLEET BRANFORD
2200-0634	000	FLEET HON RANCHO
2200-0635	000	FLEET SIMI VALLEY
2200-0636	000	FLEET OXNARD
2200-0637	000	FLEET STA BARBARA
2200-0638	000	FLEET STA MARIA
2200-0639	000	FLEET SAN LUIS
2200-0640	000	FLEET GOLETA
2200-0681	000	FLEET SBRNDO
2200-0682	000	FLEET BEAUMT
2200-0683	000	FLEET ELCNTO
2200-0684	000	FLEET PLMDST
2200-0685	000	FLEET RAMONA
2200-0686	000	FLEET RIVRSO
2200-0687	000	FLEET CHINO
2200-0688	000	FLEET BLYTHE
2200-0689	000	FLEET MONTEREY PK
2200-0690	000	FLEET ALHAMBRA
2200-0691	000	FLEET PASADENA
2200-0692	000	FLEET INDUSTRY
2200-0693	000	FLEET FONTANA
2200-0694	000	FLEET AZUSA
2200-0695	000	FLEET BELVEDERE
2200-0772	000	FLEET ANAHEIM
2200-0773	000	FLEET DOWNEY
2200-0774	000	FLEET GARDEN GROVE
2200-0775	000	FLEET LA JOLLA
2200-0776	000	FLEET WHITTIER
2200-0777	000	FLEET ALLISO VIEJO
2200-0778	000	FLEET SANTA ANA
2200-0779	000	FLEET PICO RIVERA
2200-0780	000	TRANSMISSION FLEET # 5

Southern California Gas Company
 Test Year 2012 GRC - APP
 Non-Shared Service Workpapers

Area: SMFS - FLEET SERVICES
 Witness: Madariaga, Hector A

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0781	000	FLEET COMPTON
2200-0782	000	FLEET HUNT PARK
2200-0783	000	FLEET SAN PEDRO
2200-0784	000	FLEET YUKON
2200-0785	000	FLEET 182ND ST
2200-0786	000	FLEET CRENSHAW
2200-0787	000	FLEET PLAYA DEL REY
2200-0788	000	FLEET SANTA MONICA
2200-0789	000	FLEET OLYMPIC
2200-0790	000	TRANSMISSION FLEET MONTEBELLO
2200-1154	000	FLEET TEMPLETON
2200-1156	000	FLEET ADELANTO
2200-1168	000	FLEET HANFORD
2200-1169	000	FLEET PORTERVILLE
2200-1170	000	FLEET TAFT
2200-1185	000	FLEET MOJAVE
2200-1186	000	FLEET CHATSWORTH
2200-1187	000	FLEET SAN DIMAS
2200-1190	000	FLEET RM FORREST
2200-1192	000	FLEET GAS COMPANY TOWER
2200-1193	000	FLEET REDLANDS
2200-1195	000	FLEET CORONA
2200-1196	000	FLEET VICTORVILLE
2200-1206	000	FLEET MURRIETA
2200-1208	000	FLEET ENERGY RESOURCE CENTER
2200-1209	000	FLEET YUCCA VALLEY
2200-1343	000	FLEET ALISO CANYON
2200-1344	000	FLEET YUCCA NEEDLES
2200-2016	001	FLEET LEASES-SCG
	002	FLEET LEASES-SCG
	003	FLEET LEASES-SCG
	004	FLEET LEASES-SCG
2200-2096	000	FUEL - FLEET
	001	FUEL - FLEET
2200-2139	000	SCG RFS VEHICLES
2200-2160	000	MAINT OPS NORTH MANAGER
2200-2162	000	CROSS FUELING - SDGE
	001	CROSS FUELING - SDGE
2200-2249	000	FLEET ATCM SCG