

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-16-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SCOTT D. DRURY
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2010



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Overall Summary For Exhibit No. SCG-16

Area: EMERGENCY PREPAREDNESS & SAFETY

Witness: Drury, Scott D

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
<i>Non-Shared Services</i>	777	777	1,375	1,375
<i>Shared Services</i>	2,633	2,332	2,773	2,808
Total	3,410	3,109	4,148	4,183

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D

Summary of Non-Shared Services Workpapers:

Description	In 2009 \$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
A. SCG Field Safety	777	777	1,375	1,375
Total	777	777	1,375	1,375

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. SCG Field Safety
 Workpaper: 2EE001.000

Summary for Category: A. SCG Field Safety

	In 2009\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	386	386	486	486
Non-Labor	391	391	889	889
NSE	0	0	0	0
Total	777	777	1,375	1,375
FTE	9.0	9.0	10.0	10.0

Workpapers belonging to this Category:

2EE001.000 SCG Field Safety

Labor	386	386	486	486
Non-Labor	391	391	889	889
NSE	0	0	0	0
Total	777	777	1,375	1,375
FTE	9.0	9.0	10.0	10.0

Beginning of Workpaper
2EE001.000 - SCG Field Safety

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. SCG Field Safety
 Category-Sub: 1. SCG Field Safety
 Workpaper: 2EE001.000 - SCG Field Safety

Activity Description:

SCG Field Safety manages safety programs, policies and guidelines to protect the safety of SCG's employees throughout the company's service territory. The field safety function provides important field operations support. This group interprets safety-related rules and regulations as well as provides support for field safety compliance audits.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it most accurately represents the current safety organization and its related activities.

Non-Labor - Base YR Rec

The base year was used as it most accurately represents the current safety organization and its related activities.

NSE - Base YR Rec

NA

Summary of Results:

	In 2009\$ (000)							
	Adjusted-Recorded					Adjusted-Forecast		
Years	2005	2006	2007	2008	2009	2010	2011	2012
Labor	726	1,013	1,152	1,291	386	386	486	486
Non-Labor	514	735	701	609	391	391	889	889
NSE	0	0	0	0	0	0	0	0
Total	1,240	1,748	1,853	1,900	777	777	1,375	1,375
FTE	8.7	12.5	13.6	15.5	9.0	9.0	10.0	10.0

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. SCG Field Safety
 Category-Sub: 1. SCG Field Safety
 Workpaper: 2EE001.000 - SCG Field Safety

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	386	386	386	0	100	100	386	486	486
Non-Labor	Base YR Rec	391	391	391	0	498	498	391	889	889
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		777	777	777	0	598	598	777	1,375	1,375
FTE	Base YR Rec	9.0	9.0	9.0	0.0	1.0	1.0	9.0	10.0	10.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2010 Total	0	0	0	0	0.0	

2011 0 125 0 125 0.0 1-Sided Adj

Installation and maintenance of additional Automated External Defibrillator (AED) machines to locations not currently equipped and to develop a program for crews working in remote areas.

2011 100 0 0 100 0.0 1-Sided Adj

Add ergonomist at 100k per year for SCG, focused on prevention of repetitive motion and cumulative trauma injuries.

2011 0 10 0 10 0.0 1-Sided Adj

Non-labor associated with new Ergonomist for SCG (travel and other employee expenses)

2011 0 0 0 0 1.0 1-Sided Adj

Add ergonomist for SCG service territory

2011 0 333 0 333 0.0 1-Sided Adj

2 occupational health nurses at 80/hr (contracted service) for 2,080 hrs per year, 2 occupational health nurses at 80/hr (contracted service), intended to provide health and wellness expertise and first level of care to employees.

2011 0 30 0 30 0.0 1-Sided Adj

Monthly service fee of 2,500 for both occupational health nurses, intended to provide health and wellness expertise and first level of care to employees

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. SCG Field Safety
 Category-Sub: 1. SCG Field Safety
 Workpaper: 2EE001.000 - SCG Field Safety

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2011 Total	100	498	0	598	1.0	
2012	0	125	0	125	0.0	1-Sided Adj
	Installation and maintenance of additional Automated External Defibrillator (AED) machines to locations not currently equipped and to develop a program for crews working in remote areas.					
2012	100	0	0	100	0.0	1-Sided Adj
	Add ergonomist at 100k per year for SCG, focused on prevention of repetitive motion and cumulative trauma injuries.					
2012	0	10	0	10	0.0	1-Sided Adj
	Employee expenses (travel) associated with new ergonomist for SCG service territory					
2012	0	30	0	30	0.0	1-Sided Adj
	Monthly service fee of 2,500 for both occupational health nurses, intended to provide health and wellness expertise and first level of care to employees					
2012	0	333	0	333	0.0	1-Sided Adj
	2 occupational health nurses at 80/hr (contracted service) for 2,080 hrs per year,2 occupational health nurses at 80/hr (contracted service), intended to provide health and wellness expertise and first level of care to employees.					
2012	0	0	0	0	1.0	1-Sided Adj
	Add ergonomist for SCG service territory					
2012 Total	100	498	0	598	1.0	

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. SCG Field Safety
 Category-Sub: 1. SCG Field Safety
 Workpaper: 2EE001.000 - SCG Field Safety

Determination of Adjusted-Recorded:

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	554	790	925	1,056	929
Non-Labor	457	679	669	611	391
NSE	0	0	0	0	0
Total	1,012	1,469	1,595	1,667	1,320
FTE	7.4	10.6	11.5	12.9	11.2
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-602
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-602
FTE	0.0	0.0	0.0	0.0	-3.6
Recorded-Adjusted (Nominal \$)					
Labor	554	790	925	1,056	327
Non-Labor	457	679	669	611	391
NSE	0	0	0	0	0
Total	1,012	1,469	1,595	1,667	718
FTE	7.4	10.6	11.5	12.9	7.6
Vacation & Sick (Nominal \$)					
Labor	95	141	161	203	59
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	95	141	161	203	59
FTE	1.3	1.9	2.1	2.6	1.4
Escalation to 2009\$					
Labor	77	82	65	32	0
Non-Labor	56	56	32	-2	0
NSE	0	0	0	0	0
Total	134	139	97	30	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	726	1,013	1,152	1,291	386
Non-Labor	514	735	701	609	391
NSE	0	0	0	0	0
Total	1,240	1,749	1,853	1,900	778
FTE	8.7	12.5	13.6	15.5	9.0

* 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: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. SCG Field Safety
 Category-Sub: 1. SCG Field Safety
 Workpaper: 2EE001.000 - SCG Field Safety

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000)				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	-602
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-602
FTE	0.0	0.0	0.0	0.0	-3.6

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
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	0	0	-3.6	1-Sided Adj	N/A	LBROUGH20100 615142117800
Adjustments to align with 2009 department reorg.							
2009	-602	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 615142209333
Adjustments to align with 2009 department reorg.							
2009 Total	-602	0	0	-3.6			

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D

Summary of Shared Services Workpapers:

Description	In 2009 \$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
A. Emergency Services	210	188	188	188
B. Safety Programs	950	928	928	928
C. USS Billed-in from SDG&E	1,473	1,216	1,657	1,692
<i>Total</i>	2,633	2,332	2,773	2,808

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. Emergency Services
 Cost Center: 2200-0613.000

Summary for Category: A. Emergency Services

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	150	146	146	146
Non-Labor	60	42	42	42
NSE	0	0	0	0
Total	210	188	188	188
FTE	3.0	3.0	3.0	3.0

Cost Centers belonging to this Category:

2200-0613.000 EMERGENCY SERVICES NORTH

Labor	150	146	146	146
Non-Labor	60	42	42	42
NSE	0	0	0	0
Total	210	188	188	188
FTE	3.0	3.0	3.0	3.0

Beginning of Workpaper
2200-0613.000 - EMERGENCY SERVICES NORTH

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

Area: EMERGENCY PREPAREDNESS & SAFETY
Witness: Drury, Scott D
Category: A. Emergency Services
Category-Sub: 1. Emergency Services
Cost Center: 2200-0613.000 - EMERGENCY SERVICES NORTH

Activity Description:

Emergency Services is responsible for maintaining comprehensive and coordinated emergency response and recovery programs. This organization is responsible for overseeing federal, state, local, and company emergency preparedness and response standards and requirements.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it most accurately represents the current safety organization and its related activities.

Non-Labor - 5-YR Average

The 5-year average was used as it most accurately represents the current safety organization and its related activities.

NSE - 5-YR Average

NA

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. Emergency Services
 Category-Sub: 1. Emergency Services
 Cost Center: 2200-0613.000 - EMERGENCY SERVICES NORTH

Summary of Results:

		In 2009\$ (000)							
		Adjusted-Recorded					Adjusted-Forecast		
Years		2005	2006	2007	2008	2009	2010	2011	2012
		Total Incurred (100% Level)							
Labor		240	288	294	254	251	251	251	251
Non-Labor		241	-55	90	70	101	90	90	90
NSE		0	0	0	0	0	0	0	0
Total		481	233	384	324	352	341	341	341
FTE		2.8	3.1	3.1	2.9	3.0	3.0	3.0	3.0
		Allocations Out							
Labor		0	115	116	101	101	105	105	105
Non-Labor		0	27	36	28	41	48	48	48
NSE		0	0	0	0	0	0	0	0
Total		0	142	152	129	142	153	153	153
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		240	173	178	153	150	146	146	146
Non-Labor		241	-82	54	42	60	42	42	42
NSE		0	0	0	0	0	0	0	0
Total		481	91	232	195	210	188	188	188
FTE		2.8	3.1	3.1	2.9	3.0	3.0	3.0	3.0
		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		240	173	178	153	150	146	146	146
Non-Labor		241	-82	54	42	60	42	42	42
NSE		0	0	0	0	0	0	0	0
Total		481	91	232	195	210	188	188	188
FTE		2.8	3.1	3.1	2.9	3.0	3.0	3.0	3.0

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. Emergency Services
 Category-Sub: 1. Emergency Services
 Cost Center: 2200-0613.000 - EMERGENCY SERVICES NORTH

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	-24	0	-24	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	251	101	0	352	3.00	251	114	0	365	3.00
% Allocation										
Retained	59.82%	59.81%				58.51%	58.51%			
SEU	40.18%	40.19%				41.49%	41.49%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	150	60	0	210		146	66	0	212	
SEU	101	41	0	142		105	48	0	153	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	251	101	0	352	3.00	251	90	0	341	3.00
Total Alloc. Out	101	41	0	142		105	48	0	153	
Total Retained	150	60	0	210		146	42	0	188	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	150	60	0	210		146	42	0	188	

	2011 Adjusted-Forecast					2012 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	-24	0	-24	0.00	0	-24	0	-24	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	251	114	0	365	3.00	251	114	0	365	3.00
% Allocation										
Retained	58.51%	58.51%				58.51%	58.51%			
SEU	41.49%	41.49%				41.49%	41.49%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	146	66	0	212		146	66	0	212	
SEU	105	48	0	153		105	48	0	153	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	251	90	0	341	3.00	251	90	0	341	3.00
Total Alloc. Out	105	48	0	153		105	48	0	153	
Total Retained	146	42	0	188		146	42	0	188	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	146	42	0	188		146	42	0	188	

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

Area: EMERGENCY PREPAREDNESS & SAFETY
Witness: Drury, Scott D
Category: A. Emergency Services
Category-Sub: 1. Emergency Services
Cost Center: 2200-0613.000 - EMERGENCY SERVICES NORTH

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

This cost center is allocated between SDGE and SCG based on total SEU headcount, provided by HR, and published as of 11/30/2009. This allocation is reasonable as the cost center supports employee safety at both companies.

Cost Center Allocation Percentage for 2010

This cost center is allocated between SDGE and SCG based on total SEU headcount, provided by HR, and published as of 11/30/2009. This allocation is reasonable as the cost center supports employee safety at both companies.

Cost Center Allocation Percentage for 2011

This cost center is allocated between SDGE and SCG based on total SEU headcount, provided by HR, and published as of 11/30/2009. This allocation is reasonable as the cost center supports employee safety at both companies.

Cost Center Allocation Percentage for 2012

This cost center is allocated between SDGE and SCG based on total SEU headcount, provided by HR, and published as of 11/30/2009. This allocation is reasonable as the cost center supports employee safety at both companies.

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. Emergency Services
 Category-Sub: 1. Emergency Services
 Cost Center: 2200-0613.000 - EMERGENCY SERVICES NORTH

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	251	251	251	0	0	0	251	251	251
Non-Labor	5-YR Average	90	90	90	0	0	0	90	90	90
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		341	341	341	0	0	0	341	341	341
FTE	Base YR Rec	3.0	3.0	3.0	0.0	0.0	0.0	3.0	3.0	3.0

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: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. Emergency Services
 Category-Sub: 1. Emergency Services
 Cost Center: 2200-0613.000 - EMERGENCY SERVICES NORTH

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	183	224	237	210	224
Non-Labor	214	-51	86	69	101
NSE	0	0	0	0	0
Total	397	173	323	279	325
FTE	2.4	2.6	2.6	2.4	2.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-12
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-12
FTE	0.0	0.0	0.0	0.0	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	183	224	237	210	212
Non-Labor	214	-51	86	69	101
NSE	0	0	0	0	0
Total	397	173	323	279	314
FTE	2.4	2.6	2.6	2.4	2.5
Vacation & Sick (Nominal \$)					
Labor	31	40	41	40	38
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	31	40	41	40	38
FTE	0.4	0.5	0.5	0.5	0.5
Escalation to 2009\$					
Labor	27	24	16	4	0
Non-Labor	27	-5	5	1	0
NSE	0	0	0	0	0
Total	53	19	20	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	240	288	294	254	251
Non-Labor	241	-56	90	70	101
NSE	0	0	0	0	0
Total	481	232	385	324	352
FTE	2.8	3.1	3.1	2.9	3.0

* 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: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: A. Emergency Services
 Category-Sub: 1. Emergency Services
 Cost Center: 2200-0613.000 - EMERGENCY SERVICES NORTH

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	-12
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-12
FTE	0.0	0.0	0.0	0.0	-0.1

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	0	0	-0.1	1-Sided Adj	N/A	LBROUGH20100 615142933763
Adjustments to align with 2009 department reorg.							
2009	-12	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 615142958857
Adjustments to align with 2009 department reorg.							
2009 Total	-12	0	0	-0.1			

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: B. Safety Programs
 Cost Center: 2200-2270.000

Summary for Category: B. Safety Programs

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	788	770	770	770
Non-Labor	162	158	158	158
NSE	0	0	0	0
Total	950	928	928	928
FTE	12.0	12.0	12.0	12.0

**Cost Centers belonging to this Category:
 2200-2270.000 SES DIRECTOR - SCG**

Labor	788	770	770	770
Non-Labor	162	158	158	158
NSE	0	0	0	0
Total	950	928	928	928
FTE	12.0	12.0	12.0	12.0

Beginning of Workpaper
2200-2270.000 - SES DIRECTOR - SCG

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

Area: EMERGENCY PREPAREDNESS & SAFETY
Witness: Drury, Scott D
Category: B. Safety Programs
Category-Sub: 1. Safety Programs
Cost Center: 2200-2270.000 - SES DIRECTOR - SCG

Activity Description:

This cost center is actually a group of SCG cost centers that comprise all SCG Safety Programs and Services that are shared. The cost center includes the labor and non-labor costs associated with supporting the Safety Department's programs and services.

Forecast Methodology:

Labor - Base YR Rec

The base year was used as it most accurately represents the current safety organization and its related activities.

Non-Labor - Base YR Rec

The base year was used as it most accurately represents the current safety organization and its related activities.

NSE - Base YR Rec

N/A

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: B. Safety Programs
 Category-Sub: 1. Safety Programs
 Cost Center: 2200-2270.000 - SES DIRECTOR - 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		698	393	389	517	1,316	1,316	1,316	1,316
Non-Labor		123	90	82	97	270	270	270	270
NSE		0	0	0	0	0	0	0	0
Total		821	483	471	614	1,586	1,586	1,586	1,586
FTE		7.8	4.4	4.5	5.5	12.0	12.0	12.0	12.0
		Allocations Out							
Labor		35	0	0	61	528	546	546	546
Non-Labor		7	0	5	16	108	112	112	112
NSE		0	0	0	0	0	0	0	0
Total		42	0	5	77	636	658	658	658
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Retained							
Labor		663	393	389	456	788	770	770	770
Non-Labor		116	90	77	81	162	158	158	158
NSE		0	0	0	0	0	0	0	0
Total		779	483	466	537	950	928	928	928
FTE		7.8	4.4	4.5	5.5	12.0	12.0	12.0	12.0
		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		663	393	389	456	788	770	770	770
Non-Labor		116	90	77	81	162	158	158	158
NSE		0	0	0	0	0	0	0	0
Total		779	483	466	537	950	928	928	928
FTE		7.8	4.4	4.5	5.5	12.0	12.0	12.0	12.0

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: B. Safety Programs
 Category-Sub: 1. Safety Programs
 Cost Center: 2200-2270.000 - SES DIRECTOR - 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.	1,316	270	0	1,586	12.00	1,316	270	0	1,586	12.00
% Allocation										
Retained	59.86%	59.81%				58.51%	58.51%			
SEU	40.14%	40.19%				41.49%	41.49%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	788	162	0	950		770	158	0	928	
SEU	528	108	0	636		546	112	0	658	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	1,316	270	0	1,586	12.00	1,316	270	0	1,586	12.00
Total Alloc. Out	528	108	0	636		546	112	0	658	
Total Retained	788	162	0	950		770	158	0	928	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	788	162	0	950		770	158	0	928	

	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.	1,316	270	0	1,586	12.00	1,316	270	0	1,586	12.00
% Allocation										
Retained	58.51%	58.51%				58.51%	58.51%			
SEU	41.49%	41.49%				41.49%	41.49%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			
\$ Allocation										
Retained	770	158	0	928		770	158	0	928	
SEU	546	112	0	658		546	112	0	658	
CORP	0	0	0	0		0	0	0	0	
Unreg	0	0	0	0		0	0	0	0	
Total Incurred	1,316	270	0	1,586	12.00	1,316	270	0	1,586	12.00
Total Alloc. Out	546	112	0	658		546	112	0	658	
Total Retained	770	158	0	928		770	158	0	928	
Allocations In	0	0	0	0		0	0	0	0	
Book Expense	770	158	0	928		770	158	0	928	

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

Area: EMERGENCY PREPAREDNESS & SAFETY
Witness: Drury, Scott D
Category: B. Safety Programs
Category-Sub: 1. Safety Programs
Cost Center: 2200-2270.000 - SES DIRECTOR - SCG

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2009

This cost center is allocated between SDGE and SCG based on total SEU headcount, provided by HR, and published as of 11/30/2009. This allocation is reasonable as the cost center supports employee safety at both companies.

Cost Center Allocation Percentage for 2010

This cost center is allocated between SDGE and SCG based on total SEU headcount, provided by HR, and published as of 11/30/2009. This allocation is reasonable as the cost center supports employee safety at both companies.

Cost Center Allocation Percentage for 2011

This cost center is allocated between SDGE and SCG based on total SEU headcount, provided by HR, and published as of 11/30/2009. This allocation is reasonable as the cost center supports employee safety at both companies.

Cost Center Allocation Percentage for 2012

This cost center is allocated between SDGE and SCG based on total SEU headcount, provided by HR, and published as of 11/30/2009. This allocation is reasonable as the cost center supports employee safety at both companies.

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: B. Safety Programs
 Category-Sub: 1. Safety Programs
 Cost Center: 2200-2270.000 - SES DIRECTOR - 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	1,316	1,316	1,316	0	0	0	1,316	1,316	1,316
Non-Labor	Base YR Rec	270	270	270	0	0	0	270	270	270
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,586	1,586	1,586	0	0	0	1,586	1,586	1,586
FTE	Base YR Rec	12.0	12.0	12.0	0.0	0.0	0.0	12.0	12.0	12.0

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: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: B. Safety Programs
 Category-Sub: 1. Safety Programs
 Cost Center: 2200-2270.000 - SES DIRECTOR - SCG

Determination of Adjusted-Recorded (Incurred Costs):

	2005 (\$000)	2006 (\$000)	2007 (\$000)	2008 (\$000)	2009 (\$000)
Recorded (Nominal \$)*					
Labor	531	306	314	427	575
Non-Labor	110	83	78	96	270
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	641	389	392	523	845
FTE	6.6	3.7	3.8	4.5	6.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	539
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	539
FTE	0.0	0.0	0.0	0.0	3.7
Recorded-Adjusted (Nominal \$)					
Labor	531	306	314	427	1,114
Non-Labor	110	83	78	96	270
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	641	389	392	523	1,384
FTE	6.6	3.7	3.8	4.6	10.1
Vacation & Sick (Nominal \$)					
Labor	91	55	55	82	201
Non-Labor	0	0	0	0	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	91	55	55	82	201
FTE	1.2	0.7	0.7	0.9	1.9
Escalation to 2009\$					
Labor	77	32	21	8	0
Non-Labor	14	7	4	1	0
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	91	40	25	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2009\$)					
Labor	698	393	389	517	1,316
Non-Labor	124	90	82	97	270
NSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	822	483	471	614	1,586
FTE	7.8	4.4	4.5	5.5	12.0

* 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: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: B. Safety Programs
 Category-Sub: 1. Safety Programs
 Cost Center: 2200-2270.000 - SES DIRECTOR - SCG

Summary of Adjustments to Recorded:

Year	In Nominal \$ (000) "Incurred Costs"				
	2005	2006	2007	2008	2009
Labor	0	0	0	0	539
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	539
FTE	0.0	0.0	0.0	0.0	3.7

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
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	0	0	3.7	1-Sided Adj	N/A	LBROUGH20100 615143053060
Adjustments to align with 2009 department reorg.							
2009	539	0	0	0.0	1-Sided Adj	N/A	LBROUGH20100 615143130657
Adjustments to align with 2009 department reorg.							
2009 Total	539	0	0	3.7			

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: C. USS Billed-in from SDG&E
 Cost Center: 2200-8917.000

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

	In 2009\$ (000) "Book Expense"			
	Adjusted-Recorded	Adjusted-Forecast		
	2009	2010	2011	2012
Labor	617	603	603	603
Non-Labor	856	613	1,054	1,089
NSE	0	0	0	0
Total	1,473	1,216	1,657	1,692
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2200-8917.000 Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY

Labor	617	603	603	603
Non-Labor	856	613	1,054	1,089
NSE	0	0	0	0
Total	1,473	1,216	1,657	1,692
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper

2200-8917.000 - Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY

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

Area: EMERGENCY PREPAREDNESS & SAFETY
Witness: Drury, Scott D
Category: C. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed_to_CCTR for Emergency Preparedness & Sa
Cost Center: 2200-8917.000 - Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY

Activity Description:

This cost center was created for GRC to receive the billed-in costs for functional area -
EMERGENCY PREPAREDNESS & SAFETY

Forecast Methodology:

N/A

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

Area: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Emergency Preparedness & Sa
 Cost Center: 2200-8917.000 - Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY

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		75	479	528	425	617	603	603	603
Non-Labor		551	724	674	552	856	613	1,054	1,089
NSE		0	0	0	0	0	0	0	0
Total		626	1,203	1,202	977	1,473	1,216	1,657	1,692
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		Book Expense							
Labor		75	479	528	425	617	603	603	603
Non-Labor		551	724	674	552	856	613	1,054	1,089
NSE		0	0	0	0	0	0	0	0
Total		626	1,203	1,202	977	1,473	1,216	1,657	1,692
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: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Emergency Preparedness & Sa
 Cost Center: 2200-8917.000 - Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY

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	617	856	0	1,473		603	613	0	1,216	
Book Expense	617	856	0	1,473		603	613	0	1,216	

	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	603	1,054	0	1,657		603	1,089	0	1,692	
Book Expense	603	1,054	0	1,657		603	1,089	0	1,692	

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: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Emergency Preparedness & Sa
 Cost Center: 2200-8917.000 - Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY

Forecast Summary:

In 2009 \$(000) "Incurred Costs"									
Forecast Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
	2010	2011	2012	2010	2011	2012	2010	2011	2012
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: EMERGENCY PREPAREDNESS & SAFETY
Witness: Drury, Scott D
Category: C. USS Billed-in from SDG&E
Category-Sub: 1. USS Billed to CCTR for Emergency Preparedness & Sa
Cost Center: 2200-8917.000 - Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY

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: EMERGENCY PREPAREDNESS & SAFETY
 Witness: Drury, Scott D
 Category: C. USS Billed-in from SDG&E
 Category-Sub: 1. USS Billed_to_CCTR for Emergency Preparedness & Sa
 Cost Center: 2200-8917.000 - Billed-in Cost Center for EMERGENCY PREPAREDNESS & SAFETY

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: ESEE - EMERGENCY PREPAREDNESS & SAFETY
Witness: Drury, Scott D

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2200-2022	000	SAFETY PGMS SCG
2200-2157	000	SCG FIELD SAFETY