

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2019 (U 904-G))

Application No. 17-10-___

Exhibit No.: (SCG-33-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF STACEY LEE
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

OCTOBER 2017



**2019 General Rate Case - APP
INDEX OF WORKPAPERS**

**Exhibit SCG-33-WP - ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS
AND EXTERNAL AFFAIRS**

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Overall Summary For Exhibit No. SCG-33-WP

Area:	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AF
Witness:	Stacey Lee

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Non-Shared Services	33,937	26,742	28,098	28,583
Shared Services	5,148	6,318	6,730	6,722
Total	39,085	33,060	34,828	35,305

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Stacey Lee

Summary of Non-Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
		2016	2017	2018
A. Accounting and Finance Division	24,759	17,622	18,478	18,963
B. Legal Division	6,652	6,468	6,968	6,968
C. Regulatory Affairs Division	662	676	676	676
D. External Affairs Division	1,864	1,976	1,976	1,976
Total	33,937	26,742	28,098	28,583

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Workpaper: VARIOUS

Summary for Category: A. Accounting and Finance Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	9,581	9,520	10,156	10,549
Non-Labor	15,177	8,103	8,323	8,415
NSE	0	0	0	0
Total	24,758	17,623	18,479	18,964
FTE	100.2	102.4	110.4	115.4

Workpapers belonging to this Category:

2AG013.000 VP - ACCOUNTING & FINANCE

Labor	286	338	338	338
Non-Labor	17	14	14	14
NSE	0	0	0	0
Total	303	352	352	352
FTE	2.0	1.3	1.3	1.3

2AG002.000 ACCOUNTING OPERATIONS

Labor	3,429	3,521	3,399	3,347
Non-Labor	356	412	408	408
NSE	0	0	0	0
Total	3,785	3,933	3,807	3,755
FTE	42.3	43.9	43.9	43.9

2AG003.000 ACCOUNTING SYSTEMS & COMPLIANCE

Labor	1,072	946	939	939
Non-Labor	12	15	165	215
NSE	0	0	0	0
Total	1,084	961	1,104	1,154
FTE	10.0	10.1	10.1	10.1

2AG001.000 INCIDENT SUPPORT & ANALYSIS

Labor	0	0	643	991
Non-Labor	0	0	70	110
NSE	0	0	0	0
Total	0	0	713	1,101
FTE	0.0	0.0	6.0	10.0

2AG004.000 FINANCE

Labor	1,515	1,397	1,396	1,396
Non-Labor	34	41	41	41
NSE	0	0	0	0
Total	1,549	1,438	1,437	1,437
FTE	14.1	14.6	14.6	14.6

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Workpaper: VARIOUS

In 2016\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2016	2017	2018	2019

2AG005.000 FINANCIAL & OPERATIONAL PLANNING

Labor	3,279	3,318	3,441	3,538
Non-Labor	324	220	224	226
NSE	0	0	0	0
Total	3,603	3,538	3,665	3,764
FTE	31.8	32.5	34.5	35.5

2AG010.000 CLAIMS PAYMENTS AND RECOVERY

Labor	0	0	0	0
Non-Labor	14,434	7,401	7,401	7,401
NSE	0	0	0	0
Total	14,434	7,401	7,401	7,401
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG013.000 - VP - ACCOUNTING & FINANCE

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 1. VP - Accounting & Finance
 Workpaper: 2AG013.000 - VP - ACCOUNTING & FINANCE

Activity Description:

The Vice President of A&F has responsibility for the day-to-day executive oversight of the financial and accounting functions at SoCalGas. The organization has approximately 100 professional, administrative, and clerical employees. The VP is the local executive financial representative available to support day-to-day business operations' need for understanding the financial implications of business decisions, and oversees the proper functioning of internal control systems and processes on site at SoCalGas.

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		220	263	268	654	286	338	338	338	
Non-Labor		12	15	12	12	17	14	14	14	
NSE		0	0	0	0	0	0	0	0	
Total		232	277	281	666	303	352	352	352	
FTE		1.2	1.2	1.2	0.9	2.0	1.3	1.3	1.3	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 1. VP - Accounting & Finance
 Workpaper: 2AG013.000 - VP - ACCOUNTING & FINANCE

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	338	338	338	0	0	0	338	338	338
Non-Labor	5-YR Average	14	14	14	0	0	0	14	14	14
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		352	352	352	0	0	0	352	352	352
FTE	5-YR Average	1.3	1.3	1.3	0.0	0.0	0.0	1.3	1.3	1.3

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 1. VP - Accounting & Finance
 Workpaper: 2AG013.000 - VP - ACCOUNTING & FINANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$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	173	210	220	549	245
Non-Labor	12	14	12	12	17
NSE	0	0	0	0	0
Total	185	224	232	561	262
FTE	1.0	1.0	1.0	0.8	1.7
Recorded-Adjusted (Nominal \$)					
Labor	173	210	220	549	245
Non-Labor	12	14	12	12	17
NSE	0	0	0	0	0
Total	185	224	232	561	262
FTE	1.0	1.0	1.0	0.8	1.7
Vacation & Sick (Nominal \$)					
Labor	28	35	36	89	40
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	28	35	36	89	40
FTE	0.2	0.2	0.2	0.1	0.3
Escalation to 2016\$					
Labor	20	18	12	16	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	20	18	12	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	220	263	268	654	286
Non-Labor	12	15	12	12	17
NSE	0	0	0	0	0
Total	232	277	281	666	303
FTE	1.2	1.2	1.2	0.9	2.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 1. VP - Accounting & Finance
 Workpaper: 2AG013.000 - VP - ACCOUNTING & FINANCE

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years		2012	2013	2014	2015	2016
Labor		173	210	220	549	245
Non-Labor		12	14	12	12	17
NSE		0	0	0	0	0
	Total	185	224	232	561	262
FTE		1.0	1.0	1.0	0.8	1.7

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	173	12	0	1.0	1-Sided Adj	JKCHHUOR20170901140837877
Explanation:		Transfer historical costs from cost center 2200-2186 to 2AG013 where they reside and will be forecasted.					
2012 Total		173	12	0	1.0		
2013	Other	210	14	0	1.0	1-Sided Adj	JKCHHUOR20170901141007787
Explanation:		Transfer historical costs from cost center 2200-2186 to 2AG013 where they reside and will be forecasted.					
2013 Total		210	14	0	1.0		
2014	Other	220	12	0	1.0	1-Sided Adj	JKCHHUOR20170901141058130
Explanation:		Transfer historical costs from cost center 2200-2186 to 2AG013 where they reside and will be forecasted.					
2014 Total		220	12	0	1.0		
2015	Other	473	7	0	0.4	1-Sided Adj	JKCHHUOR20170901141517690
Explanation:		Transfer historical costs from cost center 2200-2186 to 2AG013 where they reside and will be forecasted.					
2015	Other	76	6	0	0.4	1-Sided Adj	JKCHHUOR20170901163830297
Explanation:		Transfer historical costs from cost center 2200-2575 to 2AG013 where they reside and will be forecasted.					
2015 Total		549	12	0	0.8		
2016	Other	245	17	0	1.7	1-Sided Adj	JKCHHUOR20170901161812877
Explanation:		Transfer historical costs from cost center 2200-2575 to 2AG013 where they reside and will be forecasted.					

Note: Totals may include rounding differences.

Southern California Gas Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 1. VP - Accounting & Finance
 Workpaper: 2AG013.000 - VP - ACCOUNTING & FINANCE

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016 Total		245	17	0	1.7		

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG002.000 - ACCOUNTING OPERATIONS

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Accounting Operations
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		3,714	3,515	3,477	3,459	3,429	3,521	3,399	3,347	
Non-Labor		624	342	427	314	356	412	408	408	
NSE		0	0	0	0	0	0	0	0	
Total		4,338	3,857	3,904	3,773	3,785	3,933	3,807	3,755	
FTE		47.3	43.4	43.0	42.6	42.3	43.9	43.9	43.9	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Accounting Operations
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	3,519	3,519	3,519	2	-120	-172	3,521	3,399	3,347
Non-Labor	5-YR Average	413	413	413	-1	-5	-5	412	408	408
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		3,931	3,931	3,931	1	-125	-177	3,932	3,806	3,754
FTE	5-YR Average	43.8	43.8	43.8	0.1	0.1	0.1	43.9	43.9	43.9

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	1	0	0	1	0.0	1-Sided Adj	DRHILL20170307185957193	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2017	Other	9	0	0	9	0.1	1-Sided Adj	JKCHHUOR20161205162421950	
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.							
2017	FOF-Ongoing	-8	-1	0	-9	0.0	1-Sided Adj	DRHILL20170309140435310	
Explanation:		Planned cost allocations for approved FOF ideas.							
2017 Total		2	-1	0	1	0.1			
2018	Other	1	0	0	1	0.0	1-Sided Adj	DRHILL20170307190014427	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2018	Other	9	0	0	9	0.1	1-Sided Adj	JKCHHUOR20161205162500600	
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.							
2018	FOF-Ongoing	-130	-5	0	-135	0.0	1-Sided Adj	DRHILL20170309140621767	
Explanation:		Planned cost allocations for approved FOF ideas.							
2018 Total		-120	-5	0	-125	0.1			
2019	Other	1	0	0	1	0.0	1-Sided Adj	DRHILL20170307190036740	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Accounting Operations
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2019	Other	9	0	0	9	0.1	1-Sided Adj	JKCHHUOR20161205162549213	
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.							
2019	FOF-Ongoing	-182	-5	0	-187	0.0	1-Sided Adj	DRHILL20170309140656230	
Explanation:		Planned cost allocations for approved FOF ideas.							
2019 Total		-172	-5	0	-177	0.1			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Accounting Operations
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	2,672	2,563	2,610	2,699	2,905
Non-Labor	467	210	376	296	611
NSE	0	0	0	0	0
Total	3,138	2,773	2,986	2,995	3,516
FTE	37.7	34.2	34.0	34.3	35.6
Adjustments (Nominal \$) **					
Labor	243	248	240	207	39
Non-Labor	140	128	52	17	-255
NSE	0	0	0	0	0
Total	384	376	292	224	-216
FTE	2.9	2.9	2.8	2.2	0.6
Recorded-Adjusted (Nominal \$)					
Labor	2,915	2,811	2,850	2,906	2,944
Non-Labor	607	338	428	313	356
NSE	0	0	0	0	0
Total	3,522	3,149	3,278	3,219	3,300
FTE	40.6	37.1	36.8	36.5	36.2
Vacation & Sick (Nominal \$)					
Labor	467	467	465	470	485
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	467	467	465	470	485
FTE	6.7	6.3	6.2	6.1	6.1
Escalation to 2016\$					
Labor	332	237	161	83	0
Non-Labor	18	4	-1	1	0
NSE	0	0	0	0	0
Total	350	241	160	83	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	3,714	3,515	3,477	3,459	3,429
Non-Labor	624	342	427	314	356
NSE	0	0	0	0	0
Total	4,338	3,857	3,904	3,773	3,785
FTE	47.3	43.4	43.0	42.6	42.3

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Accounting Operations
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	243	248	240	207	39
Non-Labor	140	128	52	17	-255
NSE	0	0	0	0	0
Total	384	376	292	224	-216
FTE	2.9	2.9	2.8	2.2	0.6

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	25	0	0.0	1-Sided Adj	JKCHHUOR20161108234328537
Explanation: Accounting adjustment for iKnowNow charges booked to incorrect cost center.							
2012	Other	171	112	0	2.1	CCTR Transf From 2200-0335.000	JKCHHUOR20161128175529960
Explanation: Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2012	Other	72	3	0	0.8	CCTR Transf From 2200-2195.000	JKCHHUOR20161128173823987
Explanation: Transfer historical costs from 2200-2195 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2012 Total		243	140	0	2.9		
2013	Other	143	123	0	1.6	CCTR Transf From 2200-0335.000	JKCHHUOR20161128175643097
Explanation: Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2013	Other	82	1	0	0.9	CCTR Transf From 2200-2195.000	JKCHHUOR20161128173942267
Explanation: Transfer historical costs from 2200-2195 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2013	Other	23	4	0	0.4	CCTR Transf From 2200-2268.000	JKCHHUOR20161128174840833
Explanation: Transfer historical costs from 2200-2268 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2013 Total		248	128	0	2.9		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Accounting Operations
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2014	Other	114	50	0	1.2	CCTR Transf From 2200-0335.000	JKCHHUOR20161128175755070
Explanation: Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2014	Other	79	0	0	0.8	CCTR Transf From 2200-2195.000	JKCHHUOR20161128174053930
Explanation: Transfer historical costs from 2200-2195 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2014	Other	47	3	0	0.8	CCTR Transf From 2200-2268.000	JKCHHUOR20161128175010317
Explanation: Transfer historical costs from 2200-2268 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2014 Total		240	52	0	2.8		
2015	Other	103	14	0	0.9	CCTR Transf From 2200-0335.000	JKCHHUOR20161128180152777
Explanation: Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2015	Other	55	0	0	0.5	CCTR Transf From 2200-2195.000	JKCHHUOR20161128174215207
Explanation: Transfer historical costs from 2200-2195 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2015	Other	49	3	0	0.8	CCTR Transf From 2200-2268.000	JKCHHUOR20161128175125630
Explanation: Transfer historical costs from 2200-2268 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2015 Total		207	17	0	2.2		
2016	Other	73	51	0	0.6	CCTR Transf From 2200-0335.000	JKCHHUOR20170223170139840
Explanation: Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2016	Other	0	-181	0	0.0	1-Sided Adj	JKCHHUOR20170223184004963
Explanation: Remove amortization costs recorded to 2200-0337							
2016	Aliso	0	-84	0	0.0	1-Sided Adj	JKCHHUOR20170223192432890
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Other	40	1	0	0.7	CCTR Transf From 2200-2268.000	DRHILL20170221114704530
Explanation: Transfer historical costs from 2200-2268 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Accounting Operations
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Aliso	-6	0	0	-0.1	1-Sided Adj	JKCHHUOR20170223192540927
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Aliso	0	-4	0	0.0	1-Sided Adj	JKCHHUOR20170223192627780
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Aliso	-68	-2	0	-0.6	1-Sided Adj	JKCHHUOR20170223192750000
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Other	0	-35	0	0.0	1-Sided Adj	JKCHHUOR20170224222537707
Explanation: Remove costs posted to incorrect cost center 2200-0335.							
2016 Total		39	-255	0	0.6		

Note: Totals may include rounding differences.

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

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Systems and Compliance
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

Activity Description:

This department consists of: Financial Systems, Business Controls, and the Affiliate Compliance. Financial Systems is responsible for managing user security access, handling trouble tickets generated by the IT help-desk, and providing user training. Financial Systems also supports the A&F division by providing technical resources to support large-scale system implementations, development of specifications for functional enhancements to SAP (the Company's software system), and the development of information resources needed to manage key business processes. The Business Controls group is responsible for managing SoCalGas' policies, business controls, records management and accounting research. The group provides policy guidance and interpretation to SoCalGas employees and manages the Sarbanes-Oxley Act compliance efforts for SoCalGas. The Business Controls area also performs forensic accounting reviews, accounting review of significant contracts, and other special projects as requested. The Affiliate Compliance group is primarily responsible for facilitating compliance with CPUC's Affiliate Rules. Activities include development of the annual compliance plan, regulatory reporting, and advisory services.

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2012	2013	2014	2015	2016	2017	2018	2019		
Labor	1,064	1,001	974	1,065	1,072	946	939	939		
Non-Labor	26	15	11	11	12	15	165	215		
NSE	0	0	0	0	0	0	0	0		
Total	1,090	1,016	985	1,076	1,085	961	1,104	1,154		
FTE	10.7	10.2	9.5	10.4	10.0	10.1	10.1	10.1		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Systems and Compliance
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	1,035	1,035	1,035	-89	-96	-96	946	939	939
Non-Labor	5-YR Average	15	15	15	0	150	200	15	165	215
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,050	1,050	1,050	-89	54	104	961	1,104	1,154
FTE	5-YR Average	10.1	10.1	10.1	0.0	0.0	0.0	10.1	10.1	10.1

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	-89	0	0	-89	0.0	1-Sided Adj	DRHILL20170309141251627	
Explanation:		Planned cost allocations for approved FOF ideas.							
2017 Total		-89	0	0	-89	0.0			
2018	FOF-Ongoing	-96	0	0	-96	0.0	1-Sided Adj	DRHILL20170309141305613	
Explanation:		Planned cost allocations for approved FOF ideas.							
2018	RAMP Incremental	0	150	0	150	0.0	1-Sided Adj	JKCHHUOR20161205170754973	
Explanation:		RAMP - To pay for consultants to do a full study of the company's records management program and improvement opportunities.							
2018 Total		-96	150	0	54	0.0			
2019	FOF-Ongoing	-96	0	0	-96	0.0	1-Sided Adj	DRHILL20170309141316327	
Explanation:		Planned cost allocations for approved FOF ideas.							
2019	RAMP Incremental	0	200	0	200	0.0	1-Sided Adj	JKCHHUOR20161205170909903	
Explanation:		RAMP - To pay for consultants to do a full study of the company's records management program and improvement opportunities.							
2019 Total		-96	200	0	104	0.0			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Systems and Compliance
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	835	801	798	895	927
Non-Labor	25	15	11	11	12
NSE	0	0	0	0	0
Total	860	815	809	906	939
FTE	9.2	8.7	8.1	8.9	8.7
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-6
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-6
FTE	0.0	0.0	0.0	0.0	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	835	801	798	895	921
Non-Labor	25	15	11	11	12
NSE	0	0	0	0	0
Total	860	815	809	906	933
FTE	9.2	8.7	8.1	8.9	8.6
Vacation & Sick (Nominal \$)					
Labor	134	133	130	145	152
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	134	133	130	145	152
FTE	1.5	1.5	1.4	1.5	1.4
Escalation to 2016\$					
Labor	95	67	45	25	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
Total	96	68	45	25	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	1,064	1,001	974	1,065	1,072
Non-Labor	26	15	11	11	12
NSE	0	0	0	0	0
Total	1,090	1,016	985	1,076	1,085
FTE	10.7	10.2	9.5	10.4	10.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Systems and Compliance
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	-6
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-6
FTE	0.0	0.0	0.0	0.0	-0.1

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016	Aliso	-6	0	0	-0.1	1-Sided Adj	JKCHHUOR20170223193028970
2016 Total		-6	0	0	-0.1		

Explanation: Aliso leak mitigation exclude costs captured in IO.

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Systems and Compliance
 Workpaper: 2AG003.000 - ACCOUNTING SYSTEMS & COMPLIANCE

RAMP Item # 1

Ref ID: JKCHHUOR20170612143633717

RAMP Chapter: SCG-8

Program Name: Consultant Support

Program Description: Third-party consultant to assist in determining best practices

Risk/Mitigation:

Risk: The risk of not having an effective records management program

Mitigation: Consultants (This would be lumped into the "oversight" function.)

Forecast CPUC Cost Estimates (\$000)

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Low	50	75	100
High	150	225	300

Funding Source: CPUC-GRC

Forecast Method: Zero-Based

Work Type: Non-Mandated

Work Type Citation: none

Historical Embedded Cost Estimates (\$000)

Embedded Costs: 665

Explanation: Used 2015 Base from RAMP's Administrative Mitigation, escalated to 2016 dollars. Of the \$665K estimated 2016 RAMP embedded costs, \$368K is represented by SoCalGas A&G while the remaining \$267K is represented by Corporate A&G.

Beginning of Workpaper
2AG001.000 - INCIDENT SUPPORT & ANALYSIS

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Incident Support and Analysis
 Workpaper: 2AG001.000 - INCIDENT SUPPORT & ANALYSIS

Activity Description:

The Incident Support & Analysis (ISA) department works with the Risk Management, Emergency Services and the Safety & Wellness Departments to coordinate with individual business units on identifying historical major incidents for developing a proactive response plan of support and incident mitigation measures. ISA consists of staff with experience in responding to major incidents. Additionally, ISA identifies analysis and reporting for SoCalGas business units to support operating conditions, providing ongoing data and records management related to prior-incidents, and other informational support (e.g., regulatory) during non-incident periods. ISA also prepares ongoing financial reporting associated with incidents to regulatory agencies.

Forecast Explanations:

Labor - Zero-Based

The labor is based on the mid-range salary of the Market Reference Ranges (MRR) pay band of these positions.

Non-Labor - Zero-Based

The non-labor is based on the forecasted rate of \$20K for the Manager of ISA and \$10K for each of the management support employees.

NSE - Zero-Based

N/A

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	643	991	
Non-Labor		0	0	0	0	0	0	70	110	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	0	0	713	1,101	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	6.0	10.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Incident Support and Analysis
 Workpaper: 2AG001.000 - INCIDENT SUPPORT & ANALYSIS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	643	991	0	643	991
Non-Labor	Zero-Based	0	0	0	0	70	110	0	70	110
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	713	1,101	0	713	1,101
FTE	Zero-Based	0.0	0.0	0.0	0.0	6.0	10.0	0.0	6.0	10.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID
2017 Total		0	0	0	0	0.0		
2018 Other		643	70	0	713	6.0	1-Sided Adj	JKCHHUOR20161205165655760
Explanation:	Incremental: Incident Support Manager; 2 Project Managers; 1 Specialist; & 2 Advisors.							
2018 Total		643	70	0	713	6.0		
2019 Other		991	110	0	1,101	10.0	1-Sided Adj	JKCHHUOR20161205165813080
Explanation:	Incremental: Incident Support Manager; 3 Project Managers; 1 Specialist; 3 Advisors; & 2 Analysts.							
2019 Total		991	110	0	1,101	10.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Incident Support and Analysis
 Workpaper: 2AG001.000 - INCIDENT SUPPORT & ANALYSIS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	438	516	546	597	475
Non-Labor	47	23	-45	42	-35
NSE	0	0	0	0	0
Total	485	538	501	639	440
FTE	5.1	6.0	6.3	6.6	5.2
Adjustments (Nominal \$) **					
Labor	-438	-516	-546	-597	-475
Non-Labor	-47	-23	45	-42	35
NSE	0	0	0	0	0
Total	-485	-538	-501	-639	-440
FTE	-5.1	-6.0	-6.3	-6.6	-5.2
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 2016\$					
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 2016\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Incident Support and Analysis
 Workpaper: 2AG001.000 - INCIDENT SUPPORT & ANALYSIS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	-438	-516	-546	-597	-475
Non-Labor	-47	-23	45	-42	35
NSE	0	0	0	0	0
Total	-485	-538	-501	-639	-440
FTE	-5.1	-6.0	-6.3	-6.6	-5.2

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	29	0	0.0	1-Sided Adj	JKCHHUOR20161109173318750
Explanation: To remove accounting adjustment that should be excluded from the GRC.							
2012	Other	0	-1	0	0.0	1-Sided Adj	JKCHHUOR20161111172046340
Explanation: Remove donated event tickets.							
2012	Other	-366	-11	0	-4.3	CCTR Transf To 2200-2336.000	JKCHHUOR20161128171738720
Explanation: Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted							
2012	Other	-72	-3	0	-0.8	CCTR Transf To 2200-2365.000	JKCHHUOR20161128173823987
Explanation: Transfer historical costs from 2200-2195 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2012	Other	0	-62	0	0.0	CCTR Transf To 2200-2186.000	JKCHHUOR20161201192712223
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2012	Other	0	0	0	0.0	CCTR Transf To 2200-2186.000	JKCHHUOR20161201193108550
Explanation: Transfer remaining costs to appropriate work group (from CC 2200-0334)							
2012 Total		-438	-47	0	-5.1		
2013	Other	0	-1	0	0.0	1-Sided Adj	JKCHHUOR20161111172200590
Explanation: Remove donated event tickets.							
2013	Other	-411	-10	0	-4.7	CCTR Transf To 2200-2336.000	JKCHHUOR20161128171911803
Explanation: Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Incident Support and Analysis
 Workpaper: 2AG001.000 - INCIDENT SUPPORT & ANALYSIS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2013	Other	-82	-1	0	-0.9	CCTR Transf To 2200-2365.000	JKCHHUOR20161128173942267
Explanation: Transfer historical costs from 2200-2195 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2013	Other	-23	-4	0	-0.4	CCTR Transf To 2200-2365.000	JKCHHUOR20161128174840833
Explanation: Transfer historical costs from 2200-2268 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2013	Other	0	-7	0	0.0	CCTR Transf To 2200-2186.000	JKCHHUOR20161201193251383
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2013 Total		-516	-23	0	-6.0		

2014	Other	0	11	0	0.0	1-Sided Adj	JKCHHUOR20161109173635250
Explanation: To remove accounting adjustment that should be excluded from the GRC.							
2014	Other	0	-7	0	0.0	1-Sided Adj	JKCHHUOR20161111172340140
Explanation: Remove donated event tickets.							
2014	Other	0	29	0	0.0	CCTR Transf To 2200-2334.000	JKCHHUOR20161121181747003
Explanation: Transfer event tickets to appropriate cost center from CC 2200-2334 (Legal) to 2200-0334.							
2014	Other	-420	-11	0	-4.6	CCTR Transf To 2200-2336.000	JKCHHUOR20161128172024347
Explanation: Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted							
2014	Other	-79	0	0	-0.8	CCTR Transf To 2200-2365.000	JKCHHUOR20161128174053930
Explanation: Transfer historical costs from 2200-2195 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2014	Other	-47	-3	0	-0.8	CCTR Transf To 2200-2365.000	JKCHHUOR20161128175010317
Explanation: Transfer historical costs from 2200-2268 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2014	Other	0	25	0	-0.1	CCTR Transf To 2200-2186.000	JKCHHUOR20161201193439100
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2014 Total		-546	45	0	-6.3		

2015	Other	0	-11	0	0.0	1-Sided Adj	JKCHHUOR20161111172443887
Explanation: Remove donated event tickets.							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Incident Support and Analysis
 Workpaper: 2AG001.000 - INCIDENT SUPPORT & ANALYSIS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015	Other	-493	-16	0	-5.2	CCTR Transf To 2200-2336.000	JKCHHUOR20161128172149393
Explanation: Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted							
2015	Other	-55	0	0	-0.5	CCTR Transf To 2200-2365.000	JKCHHUOR20161128174215207
Explanation: Transfer historical costs from 2200-2195 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2015	Other	-49	-3	0	-0.8	CCTR Transf To 2200-2365.000	JKCHHUOR20161128175125630
Explanation: Transfer historical costs from 2200-2268 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2015	Other	0	-12	0	0.0	CCTR Transf To 2200-2186.000	JKCHHUOR20161201193630727
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2015	Other	0	0	0	-0.1	CCTR Transf To 2200-2186.000	JKCHHUOR20161201200314417
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2015 Total		-597	-42	0	-6.6		
2016	Other	0	43	0	0.0	1-Sided Adj	JKCHHUOR20161109173759833
Explanation: To remove accounting adjustment that should be excluded from the GRC.							
2016	Other	0	-7	0	0.0	1-Sided Adj	JKCHHUOR20161111172613293
Explanation: Remove donated event tickets.							
2016	Other	-435	-12	0	-4.5	CCTR Transf To 2200-2336.000	DRHILL20170221114221773
Explanation: Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted							
2016	Other	-40	-1	0	-0.7	CCTR Transf To 2200-2365.000	DRHILL20170221114704530
Explanation: Transfer historical costs from 2200-2268 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2016	Other	0	12	0	0.0	CCTR Transf To 2200-2186.000	JKCHHUOR20170223175945217
Explanation: Transfer costs to appropriate work group (from CC 2200-0334) to 2200-2186							
2016 Total		-475	35	0	-5.2		

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG004.000 - FINANCE

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Stacey Lee
Category: A. Accounting and Finance Division
Category-Sub: 5. Finance
Workpaper: 2AG004.000 - FINANCE

Activity Description:

This department is comprised of: Financial and Strategic Analysis, Rate Base, and Regulatory Accounts. Financial and Strategic Analysis group develops and analyzes the calculations of revenue requirements in support of significant regulatory filings. This includes testifying before the CPUC on the financial viability of capital projects and derivation of the supporting revenue requirements. This group also provides strategic, operational, and administrative guidance, control and validation on financial and economic project evaluations. This includes short and long-term financial analysis, business model creation, and validating business cases developed by others while supplying consistent economic assumptions. The Rate Base Group works closely with the Sempra Treasury group in formulating, analyzing, and implementing strategies. This group is actively involved in supporting and testifying before the CPUC in Cost of Capital, Debt Financing, and GRC proceedings. In addition, this group is responsible for the company's rate base and depreciation functions including the preparation of depreciation studies for the GRC. Regulatory Accounts group is responsible for the development, implementation, maintenance and analysis of regulatory balancing and memorandum accounts and other cost recovery and ratemaking mechanisms. This includes oversight of approximately 70 regulatory accounts approved in current tariffs and preparation of the monthly revenue accrual. The Regulatory Account group is a liaison with regulatory agencies to ensure that accounts are maintained in compliance with Commission directives and financial accounting standards. The group also testifies before the CPUC when cost recovery issues are addressed.

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Finance
 Workpaper: 2AG004.000 - FINANCE

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		1,536	1,556	1,518	1,620	1,515	1,397	1,396	1,396	
Non-Labor		56	39	37	38	34	41	41	41	
NSE		0	0	0	0	0	0	0	0	
Total		1,591	1,596	1,554	1,658	1,549	1,438	1,437	1,437	
FTE		14.5	14.9	14.5	15.1	14.1	14.6	14.6	14.6	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Finance
 Workpaper: 2AG004.000 - FINANCE

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	1,549	1,549	1,549	-152	-153	-153	1,397	1,396	1,396
Non-Labor	5-YR Average	41	41	41	0	0	0	41	41	41
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,590	1,590	1,590	-152	-153	-153	1,438	1,437	1,437
FTE	5-YR Average	14.6	14.6	14.6	0.0	0.0	0.0	14.6	14.6	14.6

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	-152	0	0	-152	0.0	1-Sided Adj	DRHILL20170309141705540	
Explanation:		Planned cost allocations for approved FOF ideas.							
2017 Total		-152	0	0	-152	0.0			
2018	FOF-Ongoing	-153	0	0	-153	0.0	1-Sided Adj	DRHILL20170309141715257	
Explanation:		Planned cost allocations for approved FOF ideas.							
2018 Total		-153	0	0	-153	0.0			
2019	FOF-Ongoing	-153	0	0	-153	0.0	1-Sided Adj	DRHILL20170309141725820	
Explanation:		Planned cost allocations for approved FOF ideas.							
2019 Total		-153	0	0	-153	0.0			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Finance
 Workpaper: 2AG004.000 - FINANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	839	833	824	868	868
Non-Labor	43	29	26	22	22
NSE	0	0	0	0	0
Total	883	862	850	890	890
FTE	8.1	8.1	7.8	7.7	7.6
Adjustments (Nominal \$) **					
Labor	366	411	420	493	433
Non-Labor	11	10	11	16	12
NSE	0	0	0	0	0
Total	377	421	431	509	445
FTE	4.3	4.7	4.6	5.2	4.5
Recorded-Adjusted (Nominal \$)					
Labor	1,205	1,245	1,244	1,361	1,301
Non-Labor	54	39	37	38	34
NSE	0	0	0	0	0
Total	1,260	1,283	1,281	1,399	1,335
FTE	12.4	12.8	12.4	12.9	12.1
Vacation & Sick (Nominal \$)					
Labor	193	207	203	220	214
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	193	207	203	220	214
FTE	2.1	2.2	2.1	2.2	2.0
Escalation to 2016\$					
Labor	137	105	70	39	0
Non-Labor	2	0	0	0	0
NSE	0	0	0	0	0
Total	139	105	70	39	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	1,536	1,556	1,518	1,620	1,515
Non-Labor	56	39	37	38	34
NSE	0	0	0	0	0
Total	1,591	1,596	1,554	1,658	1,549
FTE	14.5	15.0	14.5	15.1	14.1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Finance
 Workpaper: 2AG004.000 - FINANCE

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years		2012	2013	2014	2015	2016
Labor		366	411	420	493	433
Non-Labor		11	10	11	16	12
NSE		0	0	0	0	0
	Total	377	421	431	509	445
FTE		4.3	4.7	4.6	5.2	4.5

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	366	11	0	4.3	CCTR Transf From 2200-2091.000	JKCHHUOR20161128171738720
Explanation:		Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted					
2012 Total		366	11	0	4.3		
2013	Other	411	10	0	4.7	CCTR Transf From 2200-2091.000	JKCHHUOR20161128171911803
Explanation:		Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted					
2013 Total		411	10	0	4.7		
2014	Other	420	11	0	4.6	CCTR Transf From 2200-2091.000	JKCHHUOR20161128172024347
Explanation:		Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted					
2014 Total		420	11	0	4.6		
2015	Other	493	16	0	5.2	CCTR Transf From 2200-2091.000	JKCHHUOR20161128172149393
Explanation:		Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted					
2015 Total		493	16	0	5.2		
2016	Aliso	-2	0	0	0.0	1-Sided Adj	JKCHHUOR20170223193217847
Explanation:		Aliso leak mitigation exclude costs captured in IO.					

Note: Totals may include rounding differences.

Southern California Gas Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Finance
 Workpaper: 2AG004.000 - FINANCE

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Other	435	12	0	4.5	CCTR Transf From 2200-2091.000	DRHILL20170221114221773
Explanation:		Transfer historical costs from 2200-2091 to 2200-2336 to align historical costs with the workgroup in which the activity will be forecasted					
2016 Total		433	12	0	4.5		

Note: Totals may include rounding differences.

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

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Financial and Operational Planning
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

Activity Description:

The Financial & Operational Planning department, which is a non-shared service, is responsible for the development of the annual and five year financial plan for SoCalGas. The Financial Planning group is responsible for measuring and reporting actual financial performance against plan targets to management. The Business Planning & Budgets group is responsible for the development of the annual O&M and capital budgets, forecasting Miscellaneous Revenues, preparation of monthly operating cost performance reports, and providing other financial consulting and client support activities as required. This division also consists of the Vice President of Accounting and Finance, who oversees the financial and accounting functions at SoCalGas.

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		2,576	2,891	3,259	2,980	3,279	3,319	3,442	3,539	
Non-Labor		63	32	37	63	324	220	224	226	
NSE		0	0	0	0	0	0	0	0	
Total		2,639	2,924	3,297	3,043	3,603	3,539	3,666	3,765	
FTE		24.8	28.2	32.5	29.1	31.8	32.4	34.4	35.4	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Financial and Operational Planning
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	2,997	2,997	2,997	321	444	541	3,318	3,441	3,538
Non-Labor	5-YR Average	104	104	104	116	120	122	220	224	226
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		3,101	3,101	3,101	437	564	663	3,538	3,665	3,764
FTE	5-YR Average	29.3	29.3	29.3	3.2	5.2	6.2	32.5	34.5	35.5

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	2	0	0	2	0.0	1-Sided Adj	JKCHHUOR20161205154127923	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2017	Other	300	6	0	306	3.0	1-Sided Adj	JKCHHUOR20161205170224573	
Explanation:		Labor True-Up to meet demands of current operating needs.							
2017	Other	19	0	0	19	0.2	1-Sided Adj	DRHILL20170307175432877	
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.							
2017	Other	0	110	0	110	0.0	1-Sided Adj	DRHILL20170308170919520	
Explanation:		True Up for BPC Annual Licensing Renewal Fee							
2017 Total		321	116	0	437	3.2			
2018	Other	2	0	0	2	0.0	1-Sided Adj	JKCHHUOR20161205154142203	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2018	Other	300	6	0	306	3.0	1-Sided Adj	JKCHHUOR20161205170338730	
Explanation:		Labor True-Up to meet demands of current operating needs.							
2018	Other	19	0	0	19	0.2	1-Sided Adj	DRHILL20170307175456177	
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.							
2018	Other	0	110	0	110	0.0	1-Sided Adj	DRHILL20170308170936757	
Explanation:		True Up for BPC Annual Licensing Renewal Fee							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Financial and Operational Planning
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2018	FOF-Ongoing	-77	0	0	-77	0.0	1-Sided Adj	DRHILL20170309142310700
Explanation:		Planned cost allocations for approved FOF ideas.						
2018	Other	200	4	0	204	2.0	1-Sided Adj	RVROMAN20170502170326447
Explanation:		Incremental: 2 Senior Analysts supporting RAMP reporting requirements						
2018 Total		444	120	0	564	5.2		
2019	Other	2	0	0	2	0.0	1-Sided Adj	JKCHHUOR20161205154152220
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.						
2019	Other	400	8	0	408	4.0	1-Sided Adj	JKCHHUOR20161205170420940
Explanation:		Labor True-Up to meet demands of current operating needs.						
2019	Other	16	0	0	16	0.2	1-Sided Adj	DRHILL20170307175525990
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.						
2019	Other	0	110	0	110	0.0	1-Sided Adj	DRHILL20170308170947930
Explanation:		True Up for BPC Annual Licensing Renewal Fee						
2019	FOF-Ongoing	-77	0	0	-77	0.0	1-Sided Adj	DRHILL20170309142524643
Explanation:		Planned cost allocations for approved FOF ideas.						
2019	Other	200	4	0	204	2.0	1-Sided Adj	RVROMAN20170502170350470
Explanation:		Incremental: 2 Senior Analysts supporting RAMP reporting requirements						
2019 Total		541	122	0	663	6.2		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Stacey Lee
Category: A. Accounting and Finance Division
Category-Sub: 6. Financial and Operational Planning
Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	1,713	2,121	2,683	2,544	2,896
Non-Labor	149	149	83	75	374
NSE	0	0	0	0	0
Total	1,862	2,270	2,766	2,619	3,271
FTE	18.5	22.3	28.0	25.3	27.9
Adjustments (Nominal \$) **					
Labor	309	191	-11	-40	-81
Non-Labor	-88	-117	-46	-12	-51
NSE	0	0	0	0	0
Total	221	74	-57	-52	-131
FTE	2.8	1.8	-0.2	-0.4	-0.7
Recorded-Adjusted (Nominal \$)					
Labor	2,022	2,312	2,672	2,504	2,816
Non-Labor	61	32	37	63	324
NSE	0	0	0	0	0
Total	2,083	2,344	2,709	2,567	3,139
FTE	21.3	24.1	27.8	24.9	27.2
Vacation & Sick (Nominal \$)					
Labor	324	384	436	405	464
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	324	384	436	405	464
FTE	3.5	4.1	4.7	4.2	4.6
Escalation to 2016\$					
Labor	230	195	151	71	0
Non-Labor	2	0	0	0	0
NSE	0	0	0	0	0
Total	232	195	151	71	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	2,576	2,891	3,259	2,980	3,279
Non-Labor	63	32	37	63	324
NSE	0	0	0	0	0
Total	2,639	2,924	3,297	3,043	3,603
FTE	24.8	28.2	32.5	29.1	31.8

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Financial and Operational Planning
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	309	191	-11	-40	-81
Non-Labor	-88	-117	-46	-12	-51
NSE	0	0	0	0	0
Total	221	74	-57	-52	-131
FTE	2.8	1.8	-0.2	-0.4	-0.7

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	78	7	0	0.8	CCTR Transf From 2200-0357.000	CTRINH20161130211437787
Explanation: Adjustment due to reorg of Operational Planners to Financial Planning. Transfer labor and non-labor expenses from 2FC009.000 Meter Reading Support to 2AG005.000 in order to align historical costs with the workgroup in which the activity will be forecasted							
2012	Other	-171	-112	0	-2.1	CCTR Transf To 2200-2365.000	JKCHHUOR20161128175529960
Explanation: Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2012	Other	58	1	0	0.5	CCTR Transf From 2200-0253.000	TP2RXL20161130231919943
Explanation: Accounting adjustment: Transfer of Operational Planner position as result of change in organizational reporting							
2012	Other	84	1	0	0.9	CCTR Transf From 2200-0571.000	FGALVAN20161202085659580
Explanation: Transferring operational planners labor and non labor who moved to financial planning from CC 2200-0571 to CC 2200-0331.							
2012	Other	102	11	0	1.0	CCTR Transf From 2200-2462.000	JKCHHUOR20161130180549497
Explanation: Transfer costs to appropriate cost center (from CC 2200-2462)							
2012	Other	159	5	0	1.7	CCTR Transf From 2200-0442.001	CTRINH20161130211239713
Explanation: Adjustment due to reorg of Operational Planners to Financial Planning. Transfer labor and non-labor expenses from 2FC004.000 CSF Support to 2AG005.000 in order to align historical costs with the workgroup in which the activity will be forecasted							
2012 Total		309	-88	0	2.8		

2013	Other	-143	-123	0	-1.6	CCTR Transf To 2200-2365.000	JKCHHUOR20161128175643097
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Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Financial and Operational Planning
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
Explanation: Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2013	Other	50	0	0	0.5	CCTR Transf From 2200-0357.000	CTRINH20161130211708020
Explanation: Adjustment due to reorg of Operational Planners to Financial Planning. Transfer labor and non-labor expenses from 2FC009.000 Meter Reading Support to 2AG005.000 in order to align historical costs with the workgroup in which the activity will be forecasted							
2013	Other	36	0	0	0.3	CCTR Transf From 2200-0253.000	TP2RXL20161130232142443
Explanation: Accounting adjustment: Transfer of Operational Planner position, result of change in organizational reporting.							
2013	Other	39	0	0	0.4	CCTR Transf From 2200-0571.000	FGALVAN20161202090436020
Explanation: Transferring operational planners labor and non-labor cost who moved to Financial Planning from CC 2200-0571 to CC 2200-0331.							
2013	Other	94	4	0	1.0	CCTR Transf From 2200-2462.000	JKCHHUOR20161130180650590
Explanation: Transfer costs to appropriate cost center (from CC 2200-2462)							
2013	Other	8	0	0	0.1	CCTR Transf From 2200-2215.000	TP1RYM20161205104155223
Explanation: Transfer cost from 2200-2215 to 2200-0331 due to re-org of Operational Planners transferred over to Financial Planning.							
2013	Other	91	1	0	0.9	CCTR Transf From 2200-0442.001	CTRINH20161130211606583
Explanation: Adjustment due to reorg of Operational Planners to Financial Planning. Transfer labor and non-labor expenses from 2FC004.000 CSF Support to 2AG005.000 in order to align historical costs with the workgroup in which the activity will be forecasted							
2013	Other	17	0	0	0.2	CCTR Transf To 2200-2012.000	JKCHHUOR20161205101005397
Explanation: Transfer operational planner to financial planning.							
2013 Total		191	-117	0	1.8		
2014	Other	-114	-50	0	-1.2	CCTR Transf To 2200-2365.000	JKCHHUOR20161128175755070
Explanation: Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted							
2014	Other	104	4	0	1.0	CCTR Transf From 2200-2462.000	JKCHHUOR20161130180741147
Explanation: Transfer costs to appropriate cost center (from CC 2200-2462)							
2014 Total		-11	-46	0	-0.2		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Financial and Operational Planning
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015	Other	-103	-14	0	-0.9	CCTR Transf To 2200-2365.000	JKCHHUOR20161128180152777
Explanation:		Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted					
2015	Other	63	2	0	0.5	CCTR Transf From 2200-2462.000	JKCHHUOR20161130180821467
Explanation:		Transfer costs to appropriate cost center (from CC 2200-2462)					
2015 Total		-40	-12	0	-0.4		
2016	Other	-73	-51	0	-0.6	CCTR Transf To 2200-2365.000	JKCHHUOR20170223170139840
Explanation:		Transfer historical costs from 2200-0335 to 2200-2365 to align historical costs with the workgroup in which the activity will be forecasted					
2016	Aliso	-7	0	0	-0.1	1-Sided Adj	JKCHHUOR20170223193338500
Explanation:		Aliso leak mitigation exclude costs captured in IO.					
2016	Aliso	0	0	0	0.0	1-Sided Adj	JKCHHUOR20170223193420290
Explanation:		Aliso leak mitigation exclude costs captured in IO.					
2016 Total		-81	-51	0	-0.7		

Note: Totals may include rounding differences.

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

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 9. Claims Payments and Recovery
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

Not Applicable

Non-Labor - 5-YR Average

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

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		4,861	7,559	2,674	7,475	14,434	7,401	7,401	7,401	
NSE		0	0	0	0	0	0	0	0	
Total		4,861	7,559	2,674	7,475	14,434	7,401	7,401	7,401	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 9. Claims Payments and Recovery
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	7,401	7,401	7,401	0	0	0	7,401	7,401	7,401
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		7,401	7,401	7,401	0	0	0	7,401	7,401	7,401
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 9. Claims Payments and Recovery
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$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	4,724	7,466	2,683	7,455	14,434
NSE	0	0	0	0	0
Total	4,724	7,466	2,683	7,455	14,434
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	4,724	7,466	2,683	7,455	14,434
NSE	0	0	0	0	0
Total	4,724	7,466	2,683	7,455	14,434
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 2016\$					
Labor	0	0	0	0	0
Non-Labor	137	93	-9	19	0
NSE	0	0	0	0	0
Total	137	93	-9	19	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	4,861	7,559	2,674	7,475	14,434
NSE	0	0	0	0	0
Total	4,861	7,559	2,674	7,475	14,434
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 9. Claims Payments and Recovery
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	4,724	7,466	2,683	7,455	14,434
NSE	0	0	0	0	0
Total	4,724	7,466	2,683	7,455	14,434
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	4,642	0	0.0	1-Sided Adj	JKCHHUOR20161108192823910
Explanation: Claims payments data							
2012	Other	0	83	0	0.0	1-Sided Adj	JKCHHUOR20161108192946433
Explanation: Claims recovery expense data							
2012 Total		0	4,724	0	0.0		
2013	Other	0	7,403	0	0.0	1-Sided Adj	JKCHHUOR20161108193250390
Explanation: Claims payments data (normalized)							
2013	Other	0	63	0	0.0	1-Sided Adj	JKCHHUOR20161108193337870
Explanation: Claims recovery expense data							
2013 Total		0	7,466	0	0.0		
2014	Other	0	99	0	0.0	1-Sided Adj	JKCHHUOR20161108195924623
Explanation: Claims recovery expense data							
2014	Other	0	2,584	0	0.0	1-Sided Adj	JKCHHUOR20161109170001540
Explanation: Claims payments data (normalized)							
2014 Total		0	2,683	0	0.0		
2015	Other	0	7,358	0	0.0	1-Sided Adj	JKCHHUOR20161108200023797
Explanation: Claims payments data							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 9. Claims Payments and Recovery
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015	Other	0	97	0	0.0	1-Sided Adj	JKCHHUOR20161108200110290
Explanation: Claims recovery expense data							
2015 Total		0	7,455	0	0.0		
2016	Other	0	14,176	0	0.0	1-Sided Adj	JKCHHUOR20170222175529727
Explanation: Claims payments data							
2016	Other	0	258	0	0.0	1-Sided Adj	JKCHHUOR20161108200336690
Explanation: Claims recovery expense data							
2016 Total		0	14,434	0	0.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: B. Legal Division
 Workpaper: 2AG007.000

Summary for Category: B. Legal Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	6,279	6,063	6,538	6,538
Non-Labor	372	404	429	429
NSE	0	0	0	0
Total	6,651	6,467	6,967	6,967
FTE	36.2	34.9	37.9	37.9

Workpapers belonging to this Category:

2AG007.000 LEGAL

Labor	6,279	6,063	6,538	6,538
Non-Labor	372	404	429	429
NSE	0	0	0	0
Total	6,651	6,467	6,967	6,967
FTE	36.2	34.9	37.9	37.9

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG007.000 - LEGAL

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: B. Legal Division
 Category-Sub: 1. Legal Division
 Workpaper: 2AG007.000 - LEGAL

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		5,757	6,517	5,730	6,033	6,279	6,063	6,538	6,538	
Non-Labor		402	377	466	425	372	405	430	430	
NSE		0	0	0	0	0	0	0	0	
Total		6,159	6,894	6,196	6,458	6,652	6,468	6,968	6,968	
FTE		33.3	36.7	33.9	34.5	36.3	34.9	37.9	37.9	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: B. Legal Division
 Category-Sub: 1. Legal Division
 Workpaper: 2AG007.000 - LEGAL

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	6,063	6,063	6,063	0	475	475	6,063	6,538	6,538
Non-Labor	5-YR Average	408	408	408	-4	21	21	404	429	429
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		6,472	6,472	6,472	-4	496	496	6,468	6,968	6,968
FTE	5-YR Average	34.9	34.9	34.9	0.0	3.0	3.0	34.9	37.9	37.9

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	0	-4	0	-4	0.0	1-Sided Adj	DRHILL20170628152401980	
Explanation:		Planned cost allocations for approved FOF ideas.							
2017 Total		0	-4	0	-4	0.0			
2018	FOF-Ongoing	0	-4	0	-4	0.0	1-Sided Adj	DRHILL20170628152419840	
Explanation:		Planned cost allocations for approved FOF ideas.							
2018	Other	475	25	0	500	3.0	1-Sided Adj	RVROMAN20170502165713517	
Explanation:		Incremental: 2 Counselors; & 1 Admin Clerk							
2018 Total		475	21	0	496	3.0			
2019	FOF-Ongoing	0	-4	0	-4	0.0	1-Sided Adj	DRHILL20170628152430403	
Explanation:		Planned cost allocations for approved FOF ideas.							
2019	Other	475	25	0	500	3.0	1-Sided Adj	RVROMAN20170502165742957	
Explanation:		Incremental: 2 Counselors; & 1 Admin Clerk							
2019 Total		475	21	0	496	3.0			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: B. Legal Division
 Category-Sub: 1. Legal Division
 Workpaper: 2AG007.000 - LEGAL

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	4,519	5,211	4,697	5,069	5,391
Non-Labor	390	386	496	424	395
NSE	0	0	0	0	0
Total	4,909	5,597	5,194	5,493	5,787
FTE	28.5	31.4	29.0	29.5	31.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-13	-29	0	-23
NSE	0	0	0	0	0
Total	0	-13	-29	0	-23
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	4,519	5,211	4,697	5,069	5,391
Non-Labor	390	373	467	424	372
NSE	0	0	0	0	0
Total	4,909	5,584	5,165	5,493	5,764
FTE	28.5	31.4	29.0	29.5	31.0
Vacation & Sick (Nominal \$)					
Labor	724	866	767	820	888
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	724	866	767	820	888
FTE	4.7	5.3	4.9	5.0	5.2
Escalation to 2016\$					
Labor	515	439	266	144	0
Non-Labor	11	5	-2	1	0
NSE	0	0	0	0	0
Total	526	444	264	145	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	5,757	6,517	5,730	6,033	6,279
Non-Labor	402	377	466	425	372
NSE	0	0	0	0	0
Total	6,159	6,894	6,196	6,458	6,652
FTE	33.2	36.7	33.9	34.5	36.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: B. Legal Division
 Category-Sub: 1. Legal Division
 Workpaper: 2AG007.000 - LEGAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	-13	-29	0	-23
NSE	0	0	0	0	0
Total	0	-13	-29	0	-23
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013	Other	0	-13	0	0.0	CCTR Transf To 2200-8000.002	JKCHHUOR20161115172112983
Explanation:		Transfer costs to appropriate work group (from CC 2200-2334)					
2013 Total		0	-13	0	0.0		
2014	Other	0	-29	0	0.0	CCTR Transf From 2200-0334.000	JKCHHUOR20161121181747003
Explanation:		Transfer event tickets to appropriate cost center from CC 2200-2334 (Legal) to 2200-0334.					
2014 Total		0	-29	0	0.0		
2015 Total		0	0	0	0.0		
2016	Aliso	0	-18	0	0.0	1-Sided Adj	JKCHHUOR20170223193544537
Explanation:		Aliso leak mitigation exclude costs captured in IO.					
2016	Aliso	0	-1	0	0.0	1-Sided Adj	JKCHHUOR20170223193633690
Explanation:		Aliso leak mitigation exclude costs captured in IO.					
2016	Aliso	-161	0	0	-1.7	1-Sided Adj	DRHILL20170628140001183
Explanation:		Aliso leak mitigation exclude costs captured in IO.					
2016	Aliso	0	-3	0	0.0	1-Sided Adj	JKCHHUOR20170223193759660
Explanation:		Aliso leak mitigation exclude costs captured in IO.					

Note: Totals may include rounding differences.

Southern California Gas Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: B. Legal Division
 Category-Sub: 1. Legal Division
 Workpaper: 2AG007.000 - LEGAL

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Other	161	0	0	1.7	1-Sided Adj	DRHILL20170628140146983
Explanation: Accounting adjustment for labor charges incorrectly booked to project IO.							
2016 Total		0	-23	0	0.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Workpaper: 2AG008.000

Summary for Category: C. Regulatory Affairs Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	363	305	305	305
Non-Labor	299	372	372	372
NSE	0	0	0	0
Total	662	677	677	677
FTE	3.7	3.0	3.0	3.0

Workpapers belonging to this Category:

2AG008.000 REGULATORY TARIFFS & INFO

Labor	363	305	305	305
Non-Labor	299	372	372	372
NSE	0	0	0	0
Total	662	677	677	677
FTE	3.7	3.0	3.0	3.0

Note: Totals may include rounding differences.

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

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 6. Regulatory Tariffs and Info
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		361	354	356	324	363	305	305	305	
Non-Labor		546	158	509	347	299	372	372	372	
NSE		0	0	0	0	0	0	0	0	
Total		907	512	865	670	662	677	677	677	
FTE		3.7	3.5	3.5	3.5	3.7	3.0	3.0	3.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 6. Regulatory Tariffs and Info
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	352	352	352	-47	-47	-47	305	305	305
Non-Labor	5-YR Average	372	372	372	0	0	0	372	372	372
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		723	723	723	-47	-47	-47	676	676	676
FTE	5-YR Average	3.6	3.6	3.6	-0.6	-0.6	-0.6	3.0	3.0	3.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	-47	0	0	-47	-0.6	1-Sided Adj	DRHILL20170512145520647	
Explanation:		Adjustment for personnel to planned FTE in forecast years.							
2017 Total		-47	0	0	-47	-0.6			
2018	Other	-47	0	0	-47	-0.6	1-Sided Adj	DRHILL20170512145538143	
Explanation:		Adjustment for personnel to planned FTE in forecast years.							
2018 Total		-47	0	0	-47	-0.6			
2019	Other	-47	0	0	-47	-0.6	1-Sided Adj	DRHILL20170512145601327	
Explanation:		Adjustment for personnel to planned FTE in forecast years.							
2019 Total		-47	0	0	-47	-0.6			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Stacey Lee
Category: C. Regulatory Affairs Division
Category-Sub: 6. Regulatory Tariffs and Info
Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	284	283	292	272	312
Non-Labor	64	156	511	346	299
NSE	0	0	0	0	0
Total	348	439	803	618	611
FTE	3.2	3.0	3.0	3.0	3.2
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	466	0	0	0	0
NSE	0	0	0	0	0
Total	466	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	284	283	292	272	312
Non-Labor	530	156	511	346	299
NSE	0	0	0	0	0
Total	814	439	803	618	611
FTE	3.2	3.0	3.0	3.0	3.2
Vacation & Sick (Nominal \$)					
Labor	45	47	48	44	51
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	45	47	48	44	51
FTE	0.5	0.5	0.5	0.5	0.5
Escalation to 2016\$					
Labor	32	24	17	8	0
Non-Labor	15	2	-2	1	0
NSE	0	0	0	0	0
Total	48	26	15	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	361	354	356	324	363
Non-Labor	546	158	509	347	299
NSE	0	0	0	0	0
Total	907	512	865	670	662
FTE	3.7	3.5	3.5	3.5	3.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 6. Regulatory Tariffs and Info
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	466	0	0	0	0
NSE	0	0	0	0	0
Total	466	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	466	0	0.0	CCTR Transf From 2200-2305.000	JKCHHUOR20161205234247213

Explanation: Transfer non-shared service function Regulatory Noticing to NSS cost center.

2012 Total		0	466	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016 Total		0	0	0	0.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: D. External Affairs Division
 Workpaper: 2AG011.000

Summary for Category: D. External Affairs Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	1,628	1,599	1,599	1,599
Non-Labor	236	377	377	377
NSE	0	0	0	0
Total	1,864	1,976	1,976	1,976
FTE	15.8	15.0	15.0	15.0

Workpapers belonging to this Category:

2AG011.000 EXTERNAL AFFAIRS

Labor	1,628	1,599	1,599	1,599
Non-Labor	236	377	377	377
NSE	0	0	0	0
Total	1,864	1,976	1,976	1,976
FTE	15.8	15.0	15.0	15.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG011.000 - EXTERNAL AFFAIRS

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: D. External Affairs Division
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

Activity Description:

Led by a Regional Vice President, the External Affairs division is responsible for supporting business operations by maintaining governmental and community relationships and overseeing media relations and employee communications. The four groups are: Office of Media and Public Information, Community Relations, Regional Public Affairs, and Energy and Environmental Affairs. The leadership of the External Affairs division keeps these groups united and provide consistent representation and communication to SoCalGas' external and internal stakeholders. Both Regional Public Affairs' and Energy and Environmental Affairs' costs are not represented in this work paper.

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		1,492	1,743	1,687	1,370	1,628	1,599	1,599	1,599	
Non-Labor		385	337	497	453	236	377	377	377	
NSE		0	0	0	0	0	0	0	0	
Total		1,877	2,080	2,184	1,824	1,864	1,976	1,976	1,976	
FTE		14.1	15.7	15.1	13.6	15.8	15.0	15.0	15.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: D. External Affairs Division
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	1,584	1,584	1,584	15	15	15	1,599	1,599	1,599
Non-Labor	5-YR Average	382	382	382	-5	-5	-5	377	377	377
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,966	1,966	1,966	10	10	10	1,976	1,976	1,976
FTE	5-YR Average	14.9	14.9	14.9	0.1	0.1	0.1	15.0	15.0	15.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	11	0	0	11	0.1	1-Sided Adj	JKCHHUOR20161205154508907	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2017	Other	4	0	0	4	0.0	1-Sided Adj	DRHILL20170307180310210	
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.							
2017	FOF-Ongoing	0	-5	0	-5	0.0	1-Sided Adj	DRHILL20170719150019260	
Explanation:		Planned cost allocations for approved FOF ideas.							
2017 Total		15	-5	0	10	0.1			
2018	Other	11	0	0	11	0.1	1-Sided Adj	JKCHHUOR20161205154536907	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2018	Other	4	0	0	4	0.0	1-Sided Adj	DRHILL20170307180325797	
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.							
2018	FOF-Ongoing	0	-5	0	-5	0.0	1-Sided Adj	DRHILL20170719150031673	
Explanation:		Planned cost allocations for approved FOF ideas.							
2018 Total		15	-5	0	10	0.1			
2019	Other	11	0	0	11	0.1	1-Sided Adj	JKCHHUOR20161205154604877	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: D. External Affairs Division
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.						
2019	Other	4	0	0	4	0.0	1-Sided Adj	DRHILL20170307180338837
Explanation:		Labor true up for employee returning to O&M from non-recurring capital projects.						
2019	FOF-Ongoing	0	-5	0	-5	0.0	1-Sided Adj	DRHILL20170719150049703
Explanation:		Planned cost allocations for approved FOF ideas.						
2019 Total		15	-5	0	10	0.1		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: D. External Affairs Division
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	996	1,198	1,205	1,207	1,458
Non-Labor	365	324	474	431	1,996
NSE	0	0	0	0	0
Total	1,361	1,522	1,679	1,638	3,454
FTE	11.1	12.5	11.9	12.3	14.2
Adjustments (Nominal \$) **					
Labor	176	196	178	-56	-60
Non-Labor	8	10	25	21	-1,760
NSE	0	0	0	0	0
Total	184	205	203	-35	-1,820
FTE	1.0	1.0	1.0	-0.6	-0.7
Recorded-Adjusted (Nominal \$)					
Labor	1,171	1,394	1,383	1,151	1,398
Non-Labor	374	333	499	452	236
NSE	0	0	0	0	0
Total	1,545	1,727	1,882	1,604	1,634
FTE	12.1	13.5	12.9	11.7	13.5
Vacation & Sick (Nominal \$)					
Labor	188	232	226	186	230
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	188	232	226	186	230
FTE	2.0	2.3	2.2	2.0	2.3
Escalation to 2016\$					
Labor	133	117	78	33	0
Non-Labor	11	4	-2	1	0
NSE	0	0	0	0	0
Total	144	122	77	34	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	1,492	1,743	1,687	1,370	1,628
Non-Labor	385	337	497	453	236
NSE	0	0	0	0	0
Total	1,877	2,080	2,184	1,824	1,864
FTE	14.1	15.8	15.1	13.7	15.8

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: D. External Affairs Division
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2012	2013	2014	2015	2016	
Labor	176	196	178	-56	-60	
Non-Labor	8	10	25	21	-1,760	
NSE	0	0	0	0	0	
Total	184	205	203	-35	-1,820	
FTE	1.0	1.0	1.0	-0.6	-0.7	

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	176	8	0	1.0	CCTR Transf From 2200-2288.000	EPANAMEN20161108103801873
Explanation:	Transfer labor (FTE) and Non-Labor costs associated with the Policy and Environmental Solutions Director role from 2200-2288 (2RD002.000) Public Policy & Planning cost center to 2200-2441 (2AG011.000) to align functions where they reside and will be forecast.						
2012 Total		176	8	0	1.0		
2013	Other	143	13	0	0.8	CCTR Transf From 2200-2480.000	EPANAMEN20161101214923230
Explanation:	Transfer labor (FTE) and Non-Labor costs associated with the Policy and Environmental Solutions Director role from 2200-2480 (2RD002.000) Public Policy & Planning cost center to 2200-2441 (2AG011.000) to align functions where they reside and will be forecast.						
2013	Other	52	0	0	0.2	CCTR Transf From 2200-2288.000	EPANAMEN20161108103909247
Explanation:	Transfer labor (FTE) costs associated with the Policy and Environmental Solutions Director role from 2200-2288 Environmental Affairs cost center to 2200-2441 (2AG011.000) to align functions where they reside and will be forecast.						
2013	Other	0	-3	0	0.0	1-Sided Adj	JKCHHUOR20161111170324463
Explanation:	Charge related to refundable program (ESAP).						
2013	Other	0	0	0	0.0	1-Sided Adj	JKCHHUOR20161121193158693
Explanation:	Exclude costs not related to A&G.						
2013 Total		196	10	0	1.0		
2014	Other	178	25	0	1.0	CCTR Transf From 2200-2480.000	EPANAMEN20161101215259947

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: D. External Affairs Division
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
Explanation: Transfer labor (FTE) and Non-Labor costs associated with the Policy and Environmental Solutions Director role from 2200-2480 (2RD002.000) Public Policy & Planning cost center to 2200-2441 (2AG011.000) to align functions where they reside and will be forecast.							
2014	Other	0	0	0	0.0	1-Sided Adj	JKCHHUOR20161121193247967
Explanation: Exclude costs not related to A&G.							
2014 Total		178	25	0	1.0		
2015	Other	40	0	0	0.2	CCTR Transf From 2200-2480.000	EPANAMEN20161103133309093
Explanation: Transfer labor (FTE) costs associated with the Policy and Environmental Solutions Director role from 2200-2480 (2RD002.000) Public Policy & Planning cost center to 2200-2441 (2AG011.000) to align functions where they reside and will be forecast.							
2015	Aliso	-86	-1	0	-0.7	1-Sided Adj	JKCHHUOR20161108204516090
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2015	Aliso	-11	0	0	-0.1	1-Sided Adj	JKCHHUOR20161108204627337
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2015	Aliso	0	0	0	0.0	1-Sided Adj	JKCHHUOR20161108204726330
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2015	Other	0	22	0	0.0	CCTR Transf From 2200-2563.000	TPRER20161103112431327
Explanation: Tsfr 2015 costs captured in IO 300773889 (IIOE Communications) from HR001 2200-2563 to 2200-2285.							
2015 Total		-56	21	0	-0.6		
2016	Other	0	-49	0	0.0	CCTR Transf To 2200-2208.000	JKCHHUOR20161110163502630
Explanation: Transfer season event tickets used by Regional Public Affairs group (cost center 2200-2208).							
2016	Aliso	-39	-1,574	0	-0.4	1-Sided Adj	JKCHHUOR20170223194020020
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Aliso	-6	-130	0	-0.1	1-Sided Adj	JKCHHUOR20170223194129337
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Aliso	0	-7	0	0.0	1-Sided Adj	JKCHHUOR20170223194234507
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Aliso	34	1,574	0	0.3	1-Sided Adj	JKCHHUOR20161205143853117
Explanation: Aliso costs - Adjustment to true up 2016 Actuals thru Oct plus Forecast							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: D. External Affairs Division
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Aliso	-34	-1,574	0	-0.3	1-Sided Adj	JKCHHUOR20161205143932757
Explanation: Remove Aliso costs							
2016	Other	-29	0	0	-0.3	CCTR Transf From 2200-2564.000	TPRER20170308080810540
Explanation: Tsfr credit from 2HR001 2200-2564 to home cost center 2200-2285 Growth Initiative CST/BCS Market Developmt IO 300774527.							
2016	Other	14	0	0	0.1	CCTR Transf From 2200-2564.000	TPRER20170308081027797
Explanation: Tsfr costs from 2HR001 2200-2564 to home cost center 2200-2564 My Time Default Acctg. FG9307002200.							
2016 Total		-60	-1,760	0	-0.7		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Stacey Lee

Summary of Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. Accounting and Finance Division	2,445	2,881	2,918	2,910
C. Regulatory Affairs Division	2,703	3,437	3,812	3,812
Total	5,148	6,318	6,730	6,722

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Cost Center: VARIOUS

Summary for Category: A. Accounting and Finance Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	1,926	2,576	2,605	2,597
Non-Labor	519	306	314	314
NSE	0	0	0	0
Total	2,445	2,882	2,919	2,911
FTE	19.1	27.2	27.3	27.3

Cost Centers belonging to this Category:

2200-1334.000 AFFILIATE BILLING & COSTING NORTH

Labor	368	383	383	383
Non-Labor	5	8	8	8
NSE	0	0	0	0
Total	373	391	391	391
FTE	4.7	5.2	5.2	5.2

2200-2489.000 CLIENT SUPPORT-SS

Labor	70	54	54	54
Non-Labor	3	1	1	1
NSE	0	0	0	0
Total	73	55	55	55
FTE	0.7	0.6	0.6	0.6

2200-2186.000 VP - CONTROLLER & CFO

Labor	386	411	411	411
Non-Labor	309	139	139	139
NSE	0	0	0	0
Total	695	550	550	550
FTE	1.7	2.1	2.1	2.1

2200-2575.000 ASSISTANT CONTROLLER

Labor	0	262	314	314
Non-Labor	0	17	21	21
NSE	0	0	0	0
Total	0	279	335	335
FTE	0.0	1.7	1.8	1.8

2200-2095.000 CLAIMS MANAGEMENT - NORTH

Labor	1,102	1,466	1,443	1,435
Non-Labor	202	141	145	145
NSE	0	0	0	0
Total	1,304	1,607	1,588	1,580
FTE	12.0	17.6	17.6	17.6

Note: Totals may include rounding differences.

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

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Affiliate Billing and Costing
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		354	379	422	391	368	383	383	383	
Non-Labor		7	9	10	9	5	8	8	8	
NSE		0	0	0	0	0	0	0	0	
Total		360	388	432	401	373	391	391	391	
FTE		5.0	5.3	5.7	5.3	4.7	5.2	5.2	5.2	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Affiliate Billing and Costing
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	368	5	0	373	4.7	383	8	0	391	5.2
Total Incurred	368	5	0	373	4.7	383	8	0	391	5.2
% Allocation										
Retained	98.48%	98.48%				99.14%	99.14%			
SEU	1.37%	1.37%				0.86%	0.86%			
CORP	0.15%	0.15%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	383	8	0	391	5.2	383	8	0	391	5.2
Total Incurred	383	8	0	391	5.2	383	8	0	391	5.2
% Allocation										
Retained	99.14%	99.14%				99.14%	99.14%			
SEU	0.86%	0.86%				0.86%	0.86%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Dedicated shared service activities

Cost Center Allocation Percentage for 2017

Dedicated shared service activities

Cost Center Allocation Percentage for 2018

Dedicated shared service activities

Cost Center Allocation Percentage for 2019

Dedicated shared service activities

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Affiliate Billing and Costing
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	383	383	383	0	0	0	383	383	383
Non-Labor	5-YR Average	8	8	8	0	0	0	8	8	8
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		391	391	391	0	0	0	391	391	391
FTE	5-YR Average	5.2	5.2	5.2	0.0	0.0	0.0	5.2	5.2	5.2

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Affiliate Billing and Costing
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	288	312	355	333	316
Non-Labor	6	9	10	9	5
NSE	0	0	0	0	0
Total	294	321	365	342	321
FTE	4.3	4.5	4.9	4.5	4.0
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	288	312	355	333	316
Non-Labor	6	9	10	9	5
NSE	0	0	0	0	0
Total	294	321	365	342	321
FTE	4.3	4.5	4.9	4.5	4.0
Vacation & Sick (Nominal \$)					
Labor	46	52	58	54	52
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	46	52	58	54	52
FTE	0.7	0.8	0.8	0.8	0.7
Escalation to 2016\$					
Labor	20	15	9	5	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	20	15	9	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	354	379	422	391	368
Non-Labor	7	9	10	9	5
NSE	0	0	0	0	0
Total	360	388	432	401	373
FTE	5.0	5.3	5.7	5.3	4.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Affiliate Billing and Costing
 Cost Center: 2200-1334.000 - AFFILIATE BILLING & COSTING NORTH

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
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

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2489.000 - CLIENT SUPPORT-SS

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Client Support
 Cost Center: 2200-2489.000 - CLIENT SUPPORT-SS

Activity Description:

The Business Planning and Budgets group's responsibilities include development of annual O&M budgets, preparation of monthly O&M performance reports and providing other financial consulting and client support activities as required.

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		10	79	52	58	70	54	54	54	
Non-Labor		0	0	0	2	3	1	1	1	
NSE		0	0	0	0	0	0	0	0	
Total		11	79	52	60	73	55	55	55	
FTE		0.1	0.9	0.6	0.6	0.7	0.6	0.6	0.6	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Client Support
 Cost Center: 2200-2489.000 - CLIENT SUPPORT-SS

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	70	3	0	73	0.7	54	1	0	55	0.6
Total Incurred	70	4	0	74	0.7	54	1	0	55	0.6
% Allocation										
Retained	83.99%	83.99%				83.40%	83.40%			
SEU	16.01%	16.01%				16.60%	16.60%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	54	1	0	55	0.6	54	1	0	55	0.6
Total Incurred	54	1	0	55	0.6	54	1	0	55	0.6
% Allocation										
Retained	83.40%	83.40%				83.40%	83.40%			
SEU	16.60%	16.60%				16.60%	16.60%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Weighted average of department budgets

Cost Center Allocation Percentage for 2017

Weighted average of department budgets

Cost Center Allocation Percentage for 2018

Weighted average of department budgets

Cost Center Allocation Percentage for 2019

Weighted average of department budgets

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Client Support
 Cost Center: 2200-2489.000 - CLIENT SUPPORT-SS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	54	54	54	0	0	0	54	54	54
Non-Labor	5-YR Average	1	1	1	0	0	0	1	1	1
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		55	55	55	0	0	0	55	55	55
FTE	5-YR Average	0.6	0.6	0.6	0.0	0.0	0.0	0.6	0.6	0.6

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Client Support
 Cost Center: 2200-2489.000 - CLIENT SUPPORT-SS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	32	38	41	60
Non-Labor	0	0	0	2	3
NSE	0	0	0	0	0
Total	0	32	38	43	63
FTE	0.0	0.4	0.4	0.4	0.6
Adjustments (Nominal \$) **					
Labor	8	34	6	8	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	9	34	6	8	0
FTE	0.1	0.4	0.1	0.1	0.0
Recorded-Adjusted (Nominal \$)					
Labor	8	66	44	49	60
Non-Labor	0	0	0	2	3
NSE	0	0	0	0	0
Total	9	66	44	51	63
FTE	0.1	0.8	0.5	0.5	0.6
Vacation & Sick (Nominal \$)					
Labor	1	11	7	8	10
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1	11	7	8	10
FTE	0.0	0.1	0.1	0.1	0.1
Escalation to 2016\$					
Labor	1	3	1	1	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1	3	1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	10	79	52	58	70
Non-Labor	0	0	0	2	3
NSE	0	0	0	0	0
Total	11	79	52	60	73
FTE	0.1	0.9	0.6	0.6	0.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Client Support
 Cost Center: 2200-2489.000 - CLIENT SUPPORT-SS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	8	34	6	8	0
Non-Labor	0.205	0	0	0	0
NSE	0	0	0	0	0
Total	9	34	6	8	0
FTE	0.1	0.4	0.1	0.1	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	8	0	0	0.1	CCTR Transf From 2200-2229.000	SYCHANG20161202152500660
Explanation:		Transfer labor FTE and non-labor costs associated with planner role to Utility Shared Service (USS) CC 2200-2489 Client Support to align functions where they reside and will be forecasted					
2012 Total		8	0	0	0.1		
2013	Other	34	0	0	0.4	CCTR Transf From 2200-2229.000	SYCHANG20161202150654547
Explanation:		Transfer labor FTE and non-labor costs associated with planner role to USS cost center 2200-2489 Client Support - SS to align functions where they reside and will be forecasted.					
2013 Total		34	0	0	0.4		
2014	Other	6	0	0	0.1	CCTR Transf From 2200-2059.000	SYCHANG20161104142233977
Explanation:		Transfer labor FTE costs associated with Business Analyst roles from 2200-2059.000 to cost center 2200-2489 to align functions where they reside and will be forecasted.					
2014 Total		6	0	0	0.1		
2015	Other	8	0	0	0.1	CCTR Transf From 2200-2059.000	SYCHANG20161104135043580
Explanation:		Transfer labor FTE costs associated with Business Analyst roles from 2200-2059.000 to cost center 2200-2489 to align functions where they reside and will be forecasted.					
2015 Total		8	0	0	0.1		
2016 Total		0	0	0	0.0		

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2186.000 - VP - CONTROLLER & CFO

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2186.000 - VP - CONTROLLER & CFO

Activity Description:

The Controller function provides executive oversight and guidance related to the financial and accounting services at both SoCalGas and SDG&E. The CFO and Assistant Controller oversee the Utilities' compliance process with relevant accounting, financial, and regulatory rules and regulations in accordance with GAAP, including those mandated by SOX, SEC, FERC, and CPUC. The Controller function maintains the integrity of the financial statements and reports submitted both internally and externally. The CFO also sees that the Utilities' internal controls are adequately maintained.

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		393	395	387	495	386	411	411	411	
Non-Labor		51	67	82	187	309	139	139	139	
NSE		0	0	0	0	0	0	0	0	
Total		444	462	469	682	695	550	550	550	
FTE		1.9	2.0	2.2	2.6	1.7	2.1	2.1	2.1	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2186.000 - VP - CONTROLLER & CFO

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	612	0	612	0.0	2	104	0	106	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	386	-303	0	83	1.7	409	35	0	444	2.1
Total Incurred	386	309	0	695	1.7	411	139	0	550	2.1
% Allocation										
Retained	60.00%	60.00%				50.00%	50.00%			
SEU	40.00%	40.00%				50.00%	50.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	104	0	106	0.0	2	104	0	106	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	409	35	0	444	2.1	409	35	0	444	2.1
Total Incurred	411	139	0	550	2.1	411	139	0	550	2.1
% Allocation										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	50.00%	50.00%				50.00%	50.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Based on employee time spent on activities

Cost Center Allocation Percentage for 2017

Based on employee time spent on activities

Cost Center Allocation Percentage for 2018

Based on employee time spent on activities

Cost Center Allocation Percentage for 2019

Based on employee time spent on activities

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2186.000 - VP - CONTROLLER & CFO

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	411	411	411	0	0	0	411	411	411
Non-Labor	5-YR Average	139	139	139	0	0	0	139	139	139
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		550	550	550	0	0	0	550	550	550
FTE	5-YR Average	2.1	2.1	2.1	0.0	0.0	0.0	2.1	2.1	2.1

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2186.000 - VP - CONTROLLER & CFO

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	259	274	274	738	293
Non-Labor	30	195	142	146	605
NSE	0	0	0	0	0
Total	289	468	416	884	897
FTE	1.8	1.8	1.7	2.0	0.9
Adjustments (Nominal \$) **					
Labor	65	55	52	-316	38
Non-Labor	18	-131	-62	39	-295
NSE	0	0	0	0	0
Total	83	-76	-10	-277	-257
FTE	-0.2	-0.1	0.2	0.2	0.5
Recorded-Adjusted (Nominal \$)					
Labor	324	328	327	422	331
Non-Labor	48	64	80	185	309
NSE	0	0	0	0	0
Total	371	392	407	607	640
FTE	1.6	1.7	1.9	2.2	1.4
Vacation & Sick (Nominal \$)					
Labor	47	52	52	67	55
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	47	52	52	67	55
FTE	0.3	0.3	0.3	0.4	0.3
Escalation to 2016\$					
Labor	22	15	8	6	0
Non-Labor	3	3	2	2	0
NSE	0	0	0	0	0
Total	25	18	10	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	393	395	387	495	386
Non-Labor	51	67	82	187	309
NSE	0	0	0	0	0
Total	444	462	469	682	695
FTE	1.9	2.0	2.2	2.6	1.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2186.000 - VP - CONTROLLER & CFO

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	65	55	52	-316	38
Non-Labor	18	-131	-62	39	-295
NSE	0	0	0	0	0
Total	83	-76	-10	-277	-257
FTE	-0.2	-0.1	0.2	0.2	0.5

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-29	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222125150817
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2012	Other	0	11	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222125209373
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2012	Other	323	51	0	1.8	CCTR Transf From 2100-0657.000	JBRODRIG20170222125239030
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2012	Other	0	-61	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222125700173
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2012	Other	-86	-3	0	-1.0	CCTR Transf From 2200-2575.000	JKCHHUOR20161204225921420
Explanation: Transfer historical costs to Assistant Controller cost center 2200-2575 where they reside and will be forecasted.							
2012	Other	0	0	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222130008090
Explanation: Rounding for balance.							
2012	Other	-173	-12	0	-1.0	1-Sided Adj	JKCHHUOR20170901132034693
Explanation: Transfer historical costs from cost center 2200-2186 to 2AG013 where they reside and will be forecasted.							
2012	Other	0	62	0	0.0	CCTR Transf From 2200-0334.000	JKCHHUOR20161201192712223
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2012	Other	0	0	0	0.0	CCTR Transf From 2200-0334.000	JKCHHUOR20161201193108550
Explanation: Transfer remaining costs to appropriate work group (from CC 2200-0334)							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2186.000 - VP - CONTROLLER & CFO

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2012 Total		65	18	0	-0.2		
2013	Other	0	-175	0	0.0	1-Sided Adj	JKCHHUOR20161108210321393
Explanation:		Affiliate Compliance Audit fees are not recovered in GRC.					
2013	Other	-64	0	0	-0.9	CCTR Transf From 2200-2575.000	JKCHHUOR20161204230020093
Explanation:		Transfer historical costs to Assistant Controller cost center 2200-2575 where they reside and will be forecasted.					
2013	Other	0	-16	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222183327427
Explanation:		Transfer labor and non-labor to Socal Gas cost center 2200-2186.					
2013	Other	8	-32	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222183355057
Explanation:		Transfer labor and non-labor to Socal Gas cost center 2200-2186.					
2013	Other	0	11	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222130338037
Explanation:		Transfer labor and non-labor to Socal Gas cost center 2200-2186.					
2013	Other	320	88	0	1.8	CCTR Transf From 2100-0657.000	JBRODRIG20170222130400897
Explanation:		Transfer labor and non-labor to Socal Gas cost center 2200-2186.					
2013	Other	-210	-14	0	-1.0	1-Sided Adj	JKCHHUOR20170901135243137
Explanation:		Transfer historical costs from cost center 2200-2186 to 2AG013 where they reside and will be forecasted.					
2013	Other	0	7	0	0.0	CCTR Transf From 2200-0334.000	JKCHHUOR20161201193251383
Explanation:		Transfer costs to appropriate work group (from CC 2200-0334)					
2013 Total		55	-131	0	-0.1		
2014	Other	-54	0	0	-0.7	CCTR Transf From 2200-2575.000	JKCHHUOR20161204230140507
Explanation:		Transfer historical costs to Assistant Controller cost center 2200-2575 where they reside and will be forecasted.					
2014	Other	0	-75	0	0.0	1-Sided Adj	JKCHHUOR20161108210707797
Explanation:		Affiliate Compliance Audit fees are not recovered in GRC.					
2014	Other	0	-6	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20161130154611920
Explanation:		Transfer labor and non-labor to Socal Gas cost center 2200-2186.					
2014	Other	0	11	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20161130154638337
Explanation:		Transfer labor and non-labor to Socal Gas cost center 2200-2186.					

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2186.000 - VP - CONTROLLER & CFO

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2014	Other	327	45	0	1.8	CCTR Transf From 2100-0657.000	JBRODRIG20170222183824250
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2014	Other	-220	-12	0	-1.0	1-Sided Adj	JKCHHUOR20170901135503977
Explanation: Transfer historical costs from cost center 2200-2186 to 2AG013 where they reside and will be forecasted.							
2014	Other	0	-25	0	0.1	CCTR Transf From 2200-0334.000	JKCHHUOR20161201193439100
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2014 Total		52	-62	0	0.2		
2015	Other	-63	0	0	-0.8	CCTR Transf From 2200-2575.000	JKCHHUOR20161204230242867
Explanation: Transfer historical costs to Assistant Controller cost center 2200-2575 where they reside and will be forecasted.							
2015	Other	0	-74	0	0.0	CCTR Transf To 2200-8000.002	JKCHHUOR20161115171933913
Explanation: Transfer costs to appropriate work group (from CC 2200-2186)							
2015	Other	0	-3	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20161130154919647
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2015	Other	0	46	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20161130154932977
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2015	Other	220	64	0	1.3	CCTR Transf From 2100-0657.000	JBRODRIG20170222184036580
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2015	Other	-473	-7	0	-0.4	1-Sided Adj	JKCHHUOR20170901140405463
Explanation: Transfer historical costs from cost center 2200-2186 to 2AG013 where they reside and will be forecasted.							
2015	Other	0	12	0	0.0	CCTR Transf From 2200-0334.000	JKCHHUOR20161201193630727
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2015	Other	0	0	0	0.1	CCTR Transf From 2200-0334.000	JKCHHUOR20161201200314417
Explanation: Transfer costs to appropriate work group (from CC 2200-0334)							
2015 Total		-316	39	0	0.2		
2016	Other	0	-14	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222184957973
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2186.000 - VP - CONTROLLER & CFO

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Other	0	-470	0	0.0	1-Sided Adj	JKCHHUOR20161108210852710
Explanation: Affiliate Compliance Audit fees are not recovered in GRC							
2016	Other	0	32	0	0.0	CCTR Transf From 2100-0657.000	JBRODRIG20170222185059830
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2016	Other	38	168	0	0.5	CCTR Transf From 2100-0657.000	JBRODRIG20170222185215613
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2016	Other	0	-12	0	0.0	CCTR Transf From 2200-0334.000	JKCHHUOR20170223175945217
Explanation: Transfer costs to appropriate work group (from CC 2200-0334) to 2200-2186							
2016 Total		38	-295	0	0.5		

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2575.000 - ASSISTANT CONTROLLER

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2575.000 - ASSISTANT CONTROLLER

Activity Description:

The Controller function provides executive oversight and guidance related to the financial and accounting services at both SoCalGas and SDG&E. The CFO and Assistant Controller oversee the Utilities' compliance process with relevant accounting, financial, and regulatory rules and regulations in accordance with GAAP, including those mandated by SOX, SEC, FERC, and CPUC. The Controller function maintains the integrity of the financial statements and reports submitted both internally and externally. In addition, the Assistant Controller supports the CFO with executive oversight of the accounting and financial services for both SoCalGas and SDG&E. The Assistant Controller also directly oversees the day-to-day functions for Accounting Operations, Claims Management, and Incident Support & Analysis.

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		106	77	64	74	0	262	314	314	
Non-Labor		3	0	0	0	0	17	21	21	
NSE		0	0	0	0	0	0	0	0	
Total		109	77	64	74	0	279	335	335	
FTE		1.2	1.1	0.8	0.9	0.0	1.7	1.8	1.8	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2575.000 - ASSISTANT CONTROLLER

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	0	0	0.0	262	17	0	279	1.7
Total Incurred	0	0	0	0	0.0	262	17	0	279	1.7
% Allocation										
Retained	60.00%	60.00%				40.00%	40.00%			
SEU	40.00%	40.00%				60.00%	60.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	314	21	0	335	1.8	314	21	0	335	1.8
Total Incurred	314	21	0	335	1.8	314	21	0	335	1.8
% Allocation										
Retained	40.00%	40.00%				40.00%	40.00%			
SEU	60.00%	60.00%				60.00%	60.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Based on employee time spent on activities

Cost Center Allocation Percentage for 2017

Based on employee time spent on activities

Cost Center Allocation Percentage for 2018

Based on employee time spent on activities

Cost Center Allocation Percentage for 2019

Based on employee time spent on activities

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2575.000 - ASSISTANT CONTROLLER

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	64	64	64	198	250	250	262	314	314
Non-Labor	5-YR Average	1	1	1	16	20	20	17	21	21
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		65	65	65	214	270	270	279	335	335
FTE	5-YR Average	0.8	0.8	0.8	0.9	1.0	1.0	1.7	1.8	1.8

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	198	16	0	214	0.9	1-Sided Adj	JKCHHUOR20170901130323670	
Explanation:		Incremental: Assistant Controller.							
2017 Total		198	16	0	214	0.9			
2018	Other	250	20	0	270	1.0	1-Sided Adj	JKCHHUOR20170901130410943	
Explanation:		Incremental: Assistant Controller.							
2018 Total		250	20	0	270	1.0			
2019	Other	250	20	0	270	1.0	1-Sided Adj	JKCHHUOR20170901130509243	
Explanation:		Incremental: Assistant Controller.							
2019 Total		250	20	0	270	1.0			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2575.000 - ASSISTANT CONTROLLER

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	76	245
Non-Labor	0	0	0	6	24
NSE	0	0	0	0	0
Total	0	0	0	82	269
FTE	0.0	0.0	0.0	0.4	1.7
Adjustments (Nominal \$) **					
Labor	86	64	54	-13	-245
Non-Labor	3	0	0	-6	-24
NSE	0	0	0	0	0
Total	89	64	54	-19	-269
FTE	1.0	0.9	0.7	0.4	-1.7
Recorded-Adjusted (Nominal \$)					
Labor	86	64	54	63	0
Non-Labor	3	0	0	0	0
NSE	0	0	0	0	0
Total	89	64	54	63	0
FTE	1.0	0.9	0.7	0.8	0.0
Vacation & Sick (Nominal \$)					
Labor	14	11	9	10	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	14	11	9	10	0
FTE	0.2	0.2	0.1	0.1	0.0
Escalation to 2016\$					
Labor	6	3	1	1	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	6	3	1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	106	77	64	74	0
Non-Labor	3	0	0	0	0
NSE	0	0	0	0	0
Total	109	77	64	74	0
FTE	1.2	1.1	0.8	0.9	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2575.000 - ASSISTANT CONTROLLER

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	86	64	54	-13	-245
Non-Labor	3	0	0	-6	-24
NSE	0	0	0	0	0
Total	89	64	54	-19	-269
FTE	1.0	0.9	0.7	0.4	-1.7

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	86	3	0	1.0	CCTR Transf To 2200-2186.000	JKCHHUOR20161204225921420
Explanation:		Transfer historical costs to Assistant Controller cost center 2200-2575 where they reside and will be forecasted.					
2012 Total		86	3	0	1.0		
2013	Other	64	0	0	0.9	CCTR Transf To 2200-2186.000	JKCHHUOR20161204230020093
Explanation:		Transfer historical costs to Assistant Controller cost center 2200-2575 where they reside and will be forecasted.					
2013 Total		64	0	0	0.9		
2014	Other	54	0	0	0.7	CCTR Transf To 2200-2186.000	JKCHHUOR20161204230140507
Explanation:		Transfer historical costs to Assistant Controller cost center 2200-2575 where they reside and will be forecasted.					
2014 Total		54	0	0	0.7		
2015	Other	63	0	0	0.8	CCTR Transf To 2200-2186.000	JKCHHUOR20161204230242867
Explanation:		Transfer historical costs to Assistant Controller cost center 2200-2575 where they reside and will be forecasted.					
2015	Other	-76	-6	0	-0.4	1-Sided Adj	JKCHHUOR20170901163650937
Explanation:		Transfer historical costs from cost center 2200-2575 to 2AG013 where they reside and will be forecasted.					
2015 Total		-13	-6	0	0.4		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 6. Controller
 Cost Center: 2200-2575.000 - ASSISTANT CONTROLLER

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Aliso	0	-7	0	0.0	1-Sided Adj	JKCHHUOR20170223192037417
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Other	-16	0	0	0.0	1-Sided Adj	JKCHHUOR20170901161529463
Explanation: Transfer historical costs from cost center 2200-2575 to 2AG013 where they reside and will be forecasted.							
2016	Other	-229	-17	0	-1.7	1-Sided Adj	JKCHHUOR20170901161630980
Explanation: Transfer historical costs from cost center 2200-2575 to 2AG013 where they reside and will be forecasted.							
2016 Total		-245	-24	0	-1.7		

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2095.000 - CLAIMS MANAGEMENT - NORTH

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 7. Claims Management
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		1,355	1,323	1,316	1,362	1,102	1,465	1,442	1,434	
Non-Labor		105	51	53	78	202	141	145	145	
NSE		0	0	0	0	0	0	0	0	
Total		1,460	1,374	1,369	1,440	1,304	1,606	1,587	1,579	
FTE		16.0	15.6	15.6	15.9	12.0	17.6	17.6	17.6	

Note: Totals may include rounding differences.

Southern California Gas Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 7. Claims Management
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	2	0	2	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	1,102	201	0	1,303	12.0	1,465	139	0	1,604	17.6
Total Incurred	1,102	202	0	1,304	12.0	1,465	141	0	1,606	17.6
% Allocation										
Retained	83.00%	83.00%				84.00%	84.00%			
SEU	16.00%	16.00%				15.00%	15.00%			
CORP	0.30%	0.30%				0.30%	0.30%			
Unreg	0.70%	0.70%				0.70%	0.70%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	2	0	2	0.0	0	2	0	2	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	1,442	143	0	1,585	17.6	1,434	143	0	1,577	17.6
Total Incurred	1,442	145	0	1,587	17.6	1,434	145	0	1,579	17.6
% Allocation										
Retained	84.00%	84.00%				84.00%	84.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
CORP	0.30%	0.30%				0.30%	0.30%			
Unreg	0.70%	0.70%				0.70%	0.70%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Department activity study

Cost Center Allocation Percentage for 2017

Department activity study

Cost Center Allocation Percentage for 2018

Department activity study

Cost Center Allocation Percentage for 2019

Department activity study

Note: Totals may include rounding differences.

Southern California Gas Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 7. Claims Management
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	1,292	1,292	1,292	174	151	143	1,466	1,443	1,435
Non-Labor	5-YR Average	98	98	98	43	47	47	141	145	145
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,389	1,389	1,389	217	198	190	1,606	1,587	1,579
FTE	5-YR Average	15.0	15.0	15.0	2.6	2.6	2.6	17.6	17.6	17.6

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	47	0	0	47	0.6	1-Sided Adj	JKCHHUOR20161205150944660	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2017	Other	130	50	0	180	2.0	1-Sided Adj	JKCHHUOR20161205164723560	
Explanation:		Incremental: 2 additional staffs needed to meet demands of current operating needs to reduce Backlog and perform Loss and Damage prevention analysis.							
2017	FOF-Implementation	0	-5	0	-5	0.0	1-Sided Adj	DRHILL20170628151217373	
Explanation:		Planned One-Time Implementation for approved FOF ideas.							
2017	FOF-Ongoing	-3	-2	0	-5	0.0	1-Sided Adj	DRHILL20170628151810580	
Explanation:		Planned cost allocations for approved FOF ideas.							
2017 Total		174	43	0	217	2.6			
2018	Other	47	0	0	47	0.6	1-Sided Adj	JKCHHUOR20161205152245423	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2018	Other	130	50	0	180	2.0	1-Sided Adj	JKCHHUOR20161205164940197	
Explanation:		Incremental: 2 additional staffs needed to meet demands of current operating needs to reduce Backlog and perform Loss and Damage prevention analysis.							
2018	FOF-Ongoing	-26	-3	0	-29	0.0	1-Sided Adj	DRHILL20170309142948307	
Explanation:		Planned cost allocations for approved FOF ideas.							

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 7. Claims Management
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2018 Total		151	47	0	198	2.6		
2019	Other	47	0	0	47	0.6	1-Sided Adj	JKCHHUOR20161205152421447
Explanation:	Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2019	Other	130	50	0	180	2.0	1-Sided Adj	JKCHHUOR20161205165024400
Explanation:	Incremental: 2 additional staffs needed to meet demands of current operating needs to reduce Backlog and perform Loss and Damage prevention analysis.							
2019	FOF-Ongoing	-34	-3	0	-37	0.0	1-Sided Adj	DRHILL20170309143023373
Explanation:	Planned cost allocations for approved FOF ideas.							
2019 Total		143	47	0	190	2.6		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 7. Claims Management
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	1,102	1,091	1,107	1,158	1,149
Non-Labor	99	49	52	77	20,360
NSE	0	0	0	0	0
Total	1,201	1,140	1,159	1,234	21,509
FTE	13.7	13.3	13.4	13.6	12.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-203
Non-Labor	0	0	0	0	-20,158
NSE	0	0	0	0	0
Total	0	0	0	0	-20,361
FTE	0.0	0.0	0.0	0.0	-2.5
Recorded-Adjusted (Nominal \$)					
Labor	1,102	1,091	1,107	1,158	946
Non-Labor	99	49	52	77	202
NSE	0	0	0	0	0
Total	1,201	1,140	1,159	1,234	1,148
FTE	13.7	13.3	13.4	13.6	10.3
Vacation & Sick (Nominal \$)					
Labor	176	181	181	187	156
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	176	181	181	187	156
FTE	2.3	2.3	2.2	2.3	1.7
Escalation to 2016\$					
Labor	77	51	29	17	0
Non-Labor	6	2	1	1	0
NSE	0	0	0	0	0
Total	83	53	30	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	1,355	1,323	1,316	1,362	1,102
Non-Labor	105	51	53	78	202
NSE	0	0	0	0	0
Total	1,460	1,374	1,369	1,440	1,304
FTE	16.0	15.6	15.6	15.9	12.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: A. Accounting and Finance Division
 Category-Sub: 7. Claims Management
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT - NORTH

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	-203
Non-Labor	0	0	0	0	-20,158
NSE	0	0	0	0	0
Total	0	0	0	0	-20,361
FTE	0.0	0.0	0.0	0.0	-2.5

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016	Aliso	198	17,409	0	2.4	1-Sided Adj	JKCHHUOR20161205143435250
Explanation:		Aliso costs - Adjustment to true up 2016 Actuals thru Oct plus Forecast					
2016	Aliso	-198	-17,409	0	-2.4	1-Sided Adj	JKCHHUOR20161205143655273
Explanation:		Remove Aliso costs					
2016	Aliso	-203	-20,158	0	-2.5	1-Sided Adj	JKCHHUOR20170223191429883
Explanation:		Aliso leak mitigation exclude costs captured in IO.					
2016 Total		-203	-20,158	0	-2.5		

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Cost Center: VARIOUS

Summary for Category: C. Regulatory Affairs Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	2,454	3,081	3,372	3,372
Non-Labor	250	356	440	440
NSE	0	0	0	0
Total	2,704	3,437	3,812	3,812
FTE	22.7	28.2	31.0	31.0

Cost Centers belonging to this Category:

2200-2305.000 DIRECTOR - REGULATORY AFFAIRS SCG

Labor	153	192	192	192
Non-Labor	34	23	23	23
NSE	0	0	0	0
Total	187	215	215	215
FTE	1.4	1.0	1.0	1.0

2200-2075.000 REGULATORY CASE MANAGEMENT

Labor	639	819	1,019	1,019
Non-Labor	77	62	75	75
NSE	0	0	0	0
Total	716	881	1,094	1,094
FTE	6.3	8.0	10.0	10.0

2200-2307.000 GAS RATES ANALYSIS

Labor	166	313	313	313
Non-Labor	5	9	9	9
NSE	0	0	0	0
Total	171	322	322	322
FTE	1.7	3.0	3.0	3.0

2200-2308.000 GAS FORECASTING & ANALYSIS

Labor	731	798	798	798
Non-Labor	74	79	79	79
NSE	0	0	0	0
Total	805	877	877	877
FTE	6.0	7.0	7.0	7.0

2200-2462.000 GRC & REVENUE REQUIREMENTS

Labor	765	959	1,050	1,050
Non-Labor	60	183	254	254
NSE	0	0	0	0
Total	825	1,142	1,304	1,304
FTE	7.3	9.2	10.0	10.0

Note: Totals may include rounding differences.

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

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 1. Director - Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		246	249	250	268	153	192	192	192	
Non-Labor		38	17	9	17	34	23	23	23	
NSE		0	0	0	0	0	0	0	0	
Total		284	266	259	285	186	215	215	215	
FTE		2.1	2.1	2.1	2.1	1.4	1.0	1.0	1.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 1. Director - Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	152	34	0	186	1.4	192	23	0	215	1.0
Total Incurred	152	34	0	186	1.4	192	23	0	215	1.0
% Allocation										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	10.00%	10.00%				10.00%	10.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	192	23	0	215	1.0	192	23	0	215	1.0
Total Incurred	192	23	0	215	1.0	192	23	0	215	1.0
% Allocation										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	10.00%	10.00%				10.00%	10.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Weighted average of department allocations

Cost Center Allocation Percentage for 2017

Weighted average of department allocations

Cost Center Allocation Percentage for 2018

Weighted average of department allocations

Cost Center Allocation Percentage for 2019

Weighted average of department allocations

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 1. Director - Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	233	233	233	-41	-41	-41	192	192	192
Non-Labor	5-YR Average	23	23	23	0	0	0	23	23	23
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		256	256	256	-41	-41	-41	215	215	215
FTE	5-YR Average	1.9	1.9	1.9	-0.9	-0.9	-0.9	1.0	1.0	1.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	25	0	0	25	0.1	1-Sided Adj	JKCHHUOR20161205152519957	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2017	Other	-66	0	0	-66	-1.0	1-Sided Adj	DRHILL20170512095218967	
Explanation:		To remove FTE for late BY retirement that is not expected to be backfilled.							
2017 Total		-41	0	0	-41	-0.9			
2018	Other	25	0	0	25	0.1	1-Sided Adj	JKCHHUOR20161205152557627	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2018	Other	-66	0	0	-66	-1.0	1-Sided Adj	DRHILL20170512095401417	
Explanation:		To remove FTE for late BY retirement that is not expected to be backfilled.							
2018 Total		-41	0	0	-41	-0.9			
2019	Other	25	0	0	25	0.1	1-Sided Adj	JKCHHUOR20161205153525300	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2019	Other	-66	0	0	-66	-1.0	1-Sided Adj	DRHILL20170512095421353	
Explanation:		To remove FTE for late BY retirement that is not expected to be backfilled.							

Note: Totals may include rounding differences.

Southern California Gas Company
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 Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 1. Director - Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2019 Total		-41	0	0	-41	-0.9		

Note: Totals may include rounding differences.

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2019 GRC - APP
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 1. Director - Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR - REGULATORY AFFAIRS SCG

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	200	205	210	228	237
Non-Labor	502	17	9	17	37
NSE	0	0	0	0	0
Total	702	222	219	245	275
FTE	1.8	1.8	1.8	1.8	1.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-106
Non-Labor	-466	0	0	0	-4
NSE	0	0	0	0	0
Total	-466	0	0	0	-110
FTE	0.0	0.0	0.0	0.0	-0.6
Recorded-Adjusted (Nominal \$)					
Labor	200	205	210	228	131
Non-Labor	36	17	9	17	34
NSE	0	0	0	0	0
Total	236	222	219	245	165
FTE	1.8	1.8	1.8	1.8	1.2
Vacation & Sick (Nominal \$)					
Labor	32	34	34	37	22
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	32	34	34	37	22
FTE	0.3	0.3	0.3	0.3	0.2
Escalation to 2016\$					
Labor	14	10	5	3	0
Non-Labor	2	1	0	0	0
NSE	0	0	0	0	0
Total	16	10	6	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	246	249	250	268	153
Non-Labor	38	17	9	17	34
NSE	0	0	0	0	0
Total	284	266	259	285	186
FTE	2.1	2.1	2.1	2.1	1.4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2075.000 - REGULATORY CASE MANAGEMENT

Southern California Gas Company
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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		835	888	762	760	639	819	1,019	1,019	
Non-Labor		68	57	32	73	77	62	75	75	
NSE		0	0	0	0	0	0	0	0	
Total		903	946	795	833	716	881	1,094	1,094	
FTE		8.4	9.1	7.7	7.2	6.3	8.1	10.1	10.1	

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	5	3	0	8	0.0	1	1	0	2	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	635	74	0	709	6.3	818	61	0	879	8.0
Total Incurred	640	77	0	717	6.3	819	62	0	881	8.1
% Allocation										
Retained	80.00%	80.00%				81.00%	81.00%			
SEU	20.00%	20.00%				19.00%	19.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	1	0	2	0.1	1	1	0	2	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	1,018	74	0	1,092	10.0	1,018	74	0	1,092	10.0
Total Incurred	1,019	75	0	1,094	10.1	1,019	75	0	1,094	10.1
% Allocation										
Retained	81.00%	81.00%				81.00%	81.00%			
SEU	19.00%	19.00%				19.00%	19.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Based on employee time spent on activities

Cost Center Allocation Percentage for 2017

Based on employee time spent on activities

Cost Center Allocation Percentage for 2018

Based on employee time spent on activities

Cost Center Allocation Percentage for 2019

Based on employee time spent on activities

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	777	777	777	42	242	242	819	1,019	1,019
Non-Labor	5-YR Average	62	62	62	0	13	13	62	75	75
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		839	839	839	42	255	255	881	1,094	1,094
FTE	5-YR Average	7.7	7.7	7.7	0.3	2.3	2.3	8.0	10.0	10.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	42	0	0	42	0.3	1-Sided Adj	JKCHHUOR20161205150510113	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2017 Total		42	0	0	42	0.3			
2018	Other	42	0	0	42	0.3	1-Sided Adj	JKCHHUOR20161205150555190	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2018	Other	200	13	0	213	2.0	1-Sided Adj	JKCHHUOR20161205164441733	
Explanation:		Incremental addition of two Case Managers							
2018 Total		242	13	0	255	2.3			
2019	Other	42	0	0	42	0.3	1-Sided Adj	JKCHHUOR20161205150846000	
Explanation:		Adjustment for labor necessary for return to normal operations after temporary deployment to mitigate Aliso leak.							
2019	Other	200	13	0	213	2.0	1-Sided Adj	JKCHHUOR20161205164558183	
Explanation:		Incremental addition of two Case Managers							
2019 Total		242	13	0	255	2.3			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	633	685	598	649	747
Non-Labor	64	54	30	73	81
NSE	0	0	0	0	0
Total	697	739	629	722	827
FTE	6.3	6.9	6.0	6.2	7.2
Adjustments (Nominal \$) **					
Labor	46	48	43	-3	-198
Non-Labor	0	1	1	0	-4
NSE	0	0	0	0	0
Total	47	49	44	-4	-202
FTE	0.9	0.9	0.6	0.0	-1.9
Recorded-Adjusted (Nominal \$)					
Labor	679	732	641	646	549
Non-Labor	64	55	32	72	77
NSE	0	0	0	0	0
Total	744	788	673	718	626
FTE	7.2	7.8	6.6	6.2	5.3
Vacation & Sick (Nominal \$)					
Labor	109	122	105	105	90
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	109	122	105	105	90
FTE	1.2	1.3	1.1	1.0	0.9
Escalation to 2016\$					
Labor	47	34	17	9	0
Non-Labor	4	2	1	1	0
NSE	0	0	0	0	0
Total	51	37	17	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	835	888	762	760	639
Non-Labor	68	57	32	73	77
NSE	0	0	0	0	0
Total	903	946	795	833	716
FTE	8.4	9.1	7.7	7.2	6.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	46	48	43	-3	-198
Non-Labor	0.251	1	1	-0.396	-4
NSE	0	0	0	0	0
Total	47	49	44	-4	-202
FTE	0.9	0.9	0.6	0.0	-1.9

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	46	0	0	0.9	CCTR Transf From 2200-2343.000	DRHILL20170309190912527
Explanation:		Cost Center Transfer of GRC functions to appropriate area.					
2012 Total		46	0	0	0.9		
2013	Other	47	1	0	0.9	CCTR Transf From 2200-2343.000	DRHILL20170309191002343
Explanation:		Cost Center Transfer of GRC functions to appropriate area.					
2013	Other	0	0	0	0.0	CCTR Transf From 2200-2343.000	JKCHHUOR20170616165121250
Explanation:		Cost Center Transfer of GRC functions to appropriate area.					
2013	Other	0	0	0	0.0	CCTR Transf From 2200-2343.000	JKCHHUOR20170616165301960
Explanation:		Cost Center Transfer of GRC functions to appropriate area.					
2013 Total		48	1	0	0.9		
2014	Other	43	1	0	0.6	CCTR Transf From 2200-2343.000	DRHILL20170309191043180
Explanation:		Cost Center Transfer of GRC functions to appropriate area.					
2014	Other	0	0	0	0.0	CCTR Transf From 2200-2343.000	JKCHHUOR20170616165421197
Explanation:		Cost Center Transfer of GRC functions to appropriate area.					
2014 Total		43	1	0	0.6		
2015	Aliso	-3	0	0	0.0	1-Sided Adj	JKCHHUOR20161108205109343
Explanation:		Aliso leak mitigation exclude costs captured in IO.					

Note: Totals may include rounding differences.

Southern California Gas Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015 Total		-3	0	0	0.0		
2016	Aliso	-198	-4	0	-1.9	1-Sided Adj	JKCHHUOR20170223191252693
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016 Total		-198	-4	0	-1.9		

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2307.000 - GAS RATES ANALYSIS

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 3. Gas Rates and Analysis
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2012	2013	2014	2015	2016	2017	2018	2019		
Labor	425	437	274	264	166	313	313	313		
Non-Labor	7	9	8	15	5	9	9	9		
NSE	0	0	0	0	0	0	0	0		
Total	433	446	282	279	171	322	322	322		
FTE	4.0	4.1	2.4	2.9	1.7	3.0	3.0	3.0		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 3. Gas Rates and Analysis
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	166	5	0	171	1.7	313	9	0	322	3.0
Total Incurred	166	5	0	171	1.7	313	9	0	322	3.0
% Allocation										
Retained	70.00%	70.00%				70.00%	70.00%			
SEU	30.00%	30.00%				30.00%	30.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	313	9	0	322	3.0	313	9	0	322	3.0
Total Incurred	313	9	0	322	3.0	313	9	0	322	3.0
% Allocation										
Retained	70.00%	70.00%				70.00%	70.00%			
SEU	30.00%	30.00%				30.00%	30.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Weighted average of department allocations

Cost Center Allocation Percentage for 2017

Weighted average of department allocations

Cost Center Allocation Percentage for 2018

Weighted average of department allocations

Cost Center Allocation Percentage for 2019

Weighted average of department allocations

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 3. Gas Rates and Analysis
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	313	313	313	0	0	0	313	313	313
Non-Labor	5-YR Average	9	9	9	0	0	0	9	9	9
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		322	322	322	0	0	0	322	322	322
FTE	5-YR Average	3.0	3.0	3.0	0.0	0.0	0.0	3.0	3.0	3.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 3. Gas Rates and Analysis
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	346	361	231	224	143
Non-Labor	7	8	7	15	5
NSE	0	0	0	0	0
Total	353	369	238	239	148
FTE	3.4	3.5	2.1	2.5	1.5
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	346	361	231	224	143
Non-Labor	7	8	7	15	5
NSE	0	0	0	0	0
Total	353	369	238	239	148
FTE	3.4	3.5	2.1	2.5	1.5
Vacation & Sick (Nominal \$)					
Labor	55	60	38	36	23
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	55	60	38	36	23
FTE	0.6	0.6	0.3	0.4	0.2
Escalation to 2016\$					
Labor	24	17	6	3	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	24	17	6	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	425	437	274	264	166
Non-Labor	7	9	8	15	5
NSE	0	0	0	0	0
Total	433	446	282	279	171
FTE	4.0	4.1	2.4	2.9	1.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 3. Gas Rates and Analysis
 Cost Center: 2200-2307.000 - GAS RATES ANALYSIS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
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

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2308.000 - GAS FORECASTING & ANALYSIS

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 4. Gas Forecasting and Analysis
 Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		570	580	686	675	731	798	798	798	
Non-Labor		28	53	69	86	74	79	79	79	
NSE		0	0	0	0	0	0	0	0	
Total		598	633	755	761	805	877	877	877	
FTE		5.0	4.9	5.8	5.7	6.0	7.0	7.0	7.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 4. Gas Forecasting and Analysis
 Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	731	73	0	804	6.0	798	79	0	877	7.0
Total Incurred	731	74	0	805	6.0	798	79	0	877	7.0
% Allocation										
Retained	55.00%	55.00%				55.00%	55.00%			
SEU	45.00%	45.00%				45.00%	45.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	798	79	0	877	7.0	798	79	0	877	7.0
Total Incurred	798	79	0	877	7.0	798	79	0	877	7.0
% Allocation										
Retained	55.00%	55.00%				55.00%	55.00%			
SEU	45.00%	45.00%				45.00%	45.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

Weighted average of department allocations

Cost Center Allocation Percentage for 2017

Weighted average of department allocations

Cost Center Allocation Percentage for 2018

Weighted average of department allocations

Cost Center Allocation Percentage for 2019

Weighted average of department allocations

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 4. Gas Forecasting and Analysis
 Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	648	648	648	150	150	150	798	798	798
Non-Labor	5-YR Average	62	62	62	17	17	17	79	79	79
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		710	710	710	167	167	167	877	877	877
FTE	5-YR Average	5.5	5.5	5.5	1.5	1.5	1.5	7.0	7.0	7.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	150	17	0	167	1.5	1-Sided Adj	DRHILL20170308162537110	
Explanation:		Labor True-Up to meet demands of current operating needs.							
2017 Total		150	17	0	167	1.5			
2018	Other	150	17	0	167	1.5	1-Sided Adj	DRHILL20170308162555340	
Explanation:		Labor True-Up to meet demands of current operating needs.							
2018 Total		150	17	0	167	1.5			
2019	Other	150	17	0	167	1.5	1-Sided Adj	DRHILL20170308162610640	
Explanation:		Labor True-Up to meet demands of current operating needs.							
2019 Total		150	17	0	167	1.5			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 4. Gas Forecasting and Analysis
 Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	463	478	577	574	627
Non-Labor	26	51	67	85	74
NSE	0	0	0	0	0
Total	490	529	644	658	701
FTE	4.3	4.2	5.0	4.9	5.1
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	463	478	577	574	627
Non-Labor	26	51	67	85	74
NSE	0	0	0	0	0
Total	490	529	644	658	701
FTE	4.3	4.2	5.0	4.9	5.1
Vacation & Sick (Nominal \$)					
Labor	74	80	94	93	103
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	74	80	94	93	103
FTE	0.7	0.7	0.8	0.8	0.9
Escalation to 2016\$					
Labor	32	22	15	8	0
Non-Labor	2	2	2	1	0
NSE	0	0	0	0	0
Total	34	24	16	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	570	580	686	675	731
Non-Labor	28	53	69	86	74
NSE	0	0	0	0	0
Total	598	633	755	761	805
FTE	5.0	4.9	5.8	5.7	6.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 4. Gas Forecasting and Analysis
 Cost Center: 2200-2308.000 - GAS FORECASTING & ANALYSIS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
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

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2462.000 - GRC & REVENUE REQUIREMENTS

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 5. GRC and Revenue Requirements
 Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENTS

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year averaging methodology produces a reasonable forecast of 2017-2019 expenses as it best reflects the current organization and related cost structure for A&G organizations as a whole. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		924	709	998	941	765	959	1,050	1,050	
Non-Labor		148	63	207	76	60	183	254	254	
NSE		0	0	0	0	0	0	0	0	
Total		1,071	771	1,205	1,018	825	1,142	1,304	1,304	
FTE		8.6	7.0	9.1	9.3	7.3	9.2	10.0	10.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 5. GRC and Revenue Requirements
 Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENTS

Cost Center Allocations (Incurred Costs):

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	6	4	0	10	0.0	1	1	0	2	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	759	56	0	815	7.3	958	182	0	1,140	9.2
Total Incurred	765	60	0	825	7.3	959	183	0	1,142	9.2
% Allocation										
Retained	51.64%	51.64%				53.62%	53.62%			
SEU	48.36%	48.36%				46.38%	46.38%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	1	0	2	0.0	1	1	0	2	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	1,049	253	0	1,302	10.0	1,049	253	0	1,302	10.0
Total Incurred	1,050	254	0	1,304	10.0	1,050	254	0	1,304	10.0
% Allocation										
Retained	53.62%	53.62%				53.62%	53.62%			
SEU	46.38%	46.38%				46.38%	46.38%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Stacey Lee
Category: C. Regulatory Affairs Division
Category-Sub: 5. GRC and Revenue Requirements
Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENTS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

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

Cost Center Allocation Percentage for 2017

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

Cost Center Allocation Percentage for 2018

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

Cost Center Allocation Percentage for 2019

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 5. GRC and Revenue Requirements
 Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENTS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	867	867	867	92	183	183	959	1,050	1,050
Non-Labor	5-YR Average	111	111	111	72	143	143	183	254	254
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		978	978	978	164	326	326	1,142	1,304	1,304
FTE	5-YR Average	8.3	8.3	8.3	0.9	1.7	1.7	9.2	10.0	10.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	92	72	0	164	0.9	1-Sided Adj	JKCHHUOR20161114111359673	
Explanation:		Labor true-up for non-recurring capital support and vacancy.							
2017 Total		92	72	0	164	0.9			
2018	Other	183	143	0	326	1.7	1-Sided Adj	JKCHHUOR20161114111455723	
Explanation:		Labor true-up for non-recurring capital support and vacancy.							
2018 Total		183	143	0	326	1.7			
2019	Other	183	143	0	326	1.7	1-Sided Adj	JKCHHUOR20161114111604160	
Explanation:		Labor true-up for non-recurring capital support and vacancy.							
2019 Total		183	143	0	326	1.7			

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 5. GRC and Revenue Requirements
 Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	92	184	79	125
Non-Labor	0	20	163	64	-29
NSE	0	0	0	0	0
Total	0	111	347	143	97
FTE	0.0	1.0	1.8	1.1	1.4
Adjustments (Nominal \$) **					
Labor	751	492	655	721	531
Non-Labor	139	41	39	11	89
NSE	0	0	0	0	0
Total	890	533	694	732	620
FTE	7.4	5.0	6.0	6.9	4.9
Recorded-Adjusted (Nominal \$)					
Labor	751	584	839	800	657
Non-Labor	139	60	202	75	60
NSE	0	0	0	0	0
Total	890	644	1,041	876	717
FTE	7.4	6.0	7.8	8.0	6.3
Vacation & Sick (Nominal \$)					
Labor	120	97	137	129	108
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	120	97	137	129	108
FTE	1.2	1.0	1.3	1.3	1.1
Escalation to 2016\$					
Labor	52	27	22	12	0
Non-Labor	8	2	5	1	0
NSE	0	0	0	0	0
Total	61	30	26	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	924	709	998	941	765
Non-Labor	148	63	207	76	60
NSE	0	0	0	0	0
Total	1,071	771	1,205	1,018	825
FTE	8.6	7.0	9.1	9.3	7.4

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 5. GRC and Revenue Requirements
 Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	751	492	655	721	531
Non-Labor	139	41	39	11	89
NSE	0	0	0	0	0
Total	890	533	694	732	620
FTE	7.4	5.0	6.0	6.9	4.9

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	415	135	0	4.1	CCTR Transf From 2200-2040.000	JKCHHUOR20161108123225050
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2012	Other	327	9	0	3.3	CCTR Transf From 2200-2374.000	JKCHHUOR20161108132411760
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2012	Other	87	6	0	0.8	CCTR Transf From 2200-0342.000	KHART20161013140013377
Explanation: Transfer GRC case manager position from PMOS 2200-0342 in WP 2HR003 to GRC Case Management USS cost center 2200-2462 in AGAG where the position will be forecasted.							
2012	Other	25	0	0	0.2	1-Sided Adj	JKCHHUOR20161108131936990
Explanation: Accounting adjustment due to timing of labor posting correction.							
2012	Other	0	0	0	0.0	CCTR Transf From 2200-2040.000	JKCHHUOR20170620191350943
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2012	Other	-102	-11	0	-1.0	CCTR Transf To 2200-2041.000	JKCHHUOR20161130180549497
Explanation: Transfer costs to appropriate cost center (from CC 2200-2462)							
2012 Total		751	139	0	7.4		

2013	Other	318	14	0	3.4	CCTR Transf From 2200-2040.000	JKCHHUOR20161108123645833
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2013	Other	196	24	0	1.9	CCTR Transf From 2200-2374.000	JKCHHUOR20161108132718430
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2013	Other	97	7	0	0.9	CCTR Transf From 2200-0342.000	KHART20161013140059087

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 5. GRC and Revenue Requirements
 Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENTS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
Explanation: Transfer GRC case manager position from PMOS 2200-0342 in WP 2HR003 to GRC Case Management USS cost center 2200-2462 in AGAG where the position will be forecasted.							
2013	Other	-25	0	0	-0.2	1-Sided Adj	JKCHHUOR20161108130959930
Explanation: Accounting adjustment due to timing of labor posting correction.							
2013	Other	-94	-4	0	-1.0	CCTR Transf To 2200-2041.000	JKCHHUOR20161130180650590
Explanation: Transfer costs to appropriate cost center (from CC 2200-2462)							
2013 Total		492	41	0	5.0		
2014	Other	95	8	0	0.8	CCTR Transf From 2200-0342.000	KHART20161013140145493
Explanation: Transfer GRC case manager position from PMOS 2200-0342 in WP 2HR003 to GRC Case Management USS cost center 2200-2462 in AGAG where the position will be forecasted.							
2014	Other	67	1	0	0.7	CCTR Transf From 2200-2544.000	JKCHHUOR20161108122019690
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2014	Other	262	9	0	2.5	CCTR Transf From 2200-2040.000	JKCHHUOR20161108123821537
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2014	Other	335	61	0	3.0	CCTR Transf From 2200-2374.000	JKCHHUOR20161108132840080
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2014	Other	-104	-4	0	-1.0	CCTR Transf To 2200-2041.000	JKCHHUOR20161130180741147
Explanation: Transfer costs to appropriate cost center (from CC 2200-2462)							
2014	Other	0	-36	0	0.0	1-Sided Adj	DRHILL20170308123018610
Explanation: Normalize non-labor costs due to incorrect billing.							
2014 Total		655	39	0	6.0		
2015	Other	307	1	0	3.0	CCTR Transf From 2200-2544.000	JKCHHUOR20161108122611067
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2015	Other	63	2	0	0.5	CCTR Transf From 2200-2040.000	JKCHHUOR20161108124233637
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2015	Other	339	39	0	3.3	CCTR Transf From 2200-2374.000	JKCHHUOR20161108133111947
Explanation: Cost Center Transfer of GRC functions to appropriate area.							

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Stacey Lee
 Category: C. Regulatory Affairs Division
 Category-Sub: 5. GRC and Revenue Requirements
 Cost Center: 2200-2462.000 - GRC & REVENUE REQUIREMENTS

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015	Other	-63	-2	0	-0.5	CCTR Transf To 2200-2041.000	JKCHHUOR20161130180821467
Explanation: Transfer costs to appropriate cost center (from CC 2200-2462)							
2015	Other	0	0	0	0.0	CCTR Transf From 2200-2374.000	JKCHHUOR20170620191509917
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2015	Other	75	6	0	0.6	CCTR Transf From 2200-0342.000	KHART20161013140231643
Explanation: Transfer GRC case manager position from PMOS 2200-0342 in WP 2HR003 to GRC Case Management USS cost center 2200-2462 in AGAG where the position will be forecasted.							
2015	Other	0	-36	0	0.0	1-Sided Adj	DRHILL20170308123121733
Explanation: Normalize non-labor costs due to incorrect billing.							
2015 Total		721	11	0	6.9		
2016	Other	0	1	0	0.0	CCTR Transf From 2200-2544.000	DRHILL20170215164547540
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2016	Other	0	2	0	0.0	CCTR Transf From 2200-2374.000	DRHILL20170215163836173
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2016	Other	252	9	0	2.3	CCTR Transf From 2200-2374.000	DRHILL20170215164404180
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2016	Other	280	5	0	2.6	CCTR Transf From 2200-2544.000	DRHILL20170215164807840
Explanation: Cost Center Transfer of GRC functions to appropriate area.							
2016	Aliso	-1	0	0	0.0	1-Sided Adj	JKCHHUOR20170223191920933
Explanation: Aliso leak mitigation exclude costs captured in IO.							
2016	Other	0	72	0	0.0	1-Sided Adj	DRHILL20170308123244200
Explanation: Normalize non-labor costs due to incorrect billing.							
2016 Total		531	89	0	4.9		

Note: Totals may include rounding differences.

Southern California Gas Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Stacey Lee

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0009	000	EXTERNAL AFFAIRS
2200-0331	000	CLIENT SUPPORT
2200-0334	000	Accounting & Finance VP
2200-0335	000	Asset & Project Accounting Manager
2200-0336	000	NEW BUS ACCT SUPRV
2200-0337	000	PLANT ACCTG SUPRV
2200-0338	000	ACCOUNTS PAYABLE DEPT
2200-0339	000	Financial Planning
2200-0617	000	BUSINESS SERVICES MANAGER
2200-1342	000	FINANCIAL SYSTEMS CLIENT SPT - REPORTING
2200-2039	000	SUNDRY BILLING - SCG
2200-2041	000	Operational Planning
2200-2049	000	ACCOUNTS PAYABLE MGR
2200-2091	000	REGULATORY ACCOUNTS - SCG
2200-2121	000	FIXED ASSET MANAGEMENT
2200-2178	000	Financial & Ratebase Services
2200-2189	000	Financial & Strategic Analysis
2200-2195	000	SUNDRY SVCS POLICY & COMPLIANCE - NORTH
2200-2202	000	AFFILIATE COMPLIANCE - NORTH
2200-2212	000	BUSINESS CONTROLS - NORTH
2200-2214	000	MGMT ACCTG ROTATION PROGRAM - SCG
2200-2268	000	MARP LOANED TO SECC-INTERNAL AUDIT
2200-2285	000	Media & Communications
2200-2309	000	REG TARIFFS & INFO - SCG
2200-2332	000	VP General Counsel
2200-2334	000	Legal - Regulatory
2200-2336	000	Director Financial Analysis
2200-2339	000	Community Relations
2200-2362	000	LEGAL - COMMERCIAL & ENVIRONMENTAL
2200-2363	000	LEGAL - LITIGATION
2200-2365	000	DIRECTOR - ACCOUNTING OPERATIONS
2200-2366	000	DIRECTOR FINANCIAL & OPERATIONL PLANNING
2200-2367	000	MANAGER ACCOUNTING SYSTEMS&COMPLIANCE
2200-2369	000	LEGAL ADMINISTRATIVE GROUP
2200-2401	000	VP REG & LEGS AFFAIRS - SCG
2200-2435	000	PSEP CUSTOMER COMMUNICATIONS OUTRCH MGR
2200-2441	000	REGIONAL VP EXT AFFS & ENVIRON STRAT SCG
2200-2568	000	FINANCIAL PLNG PROJECTS & BUSINESS SUPP
2200-2605	000	INCIDENT SUPPORT & ANALYSIS
2200-7250	000	VP - Accounting & Finance
2200-8960	000	Claims Payment - SCG
2200-8961	000	Recovery - SCG