

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2024 (U 904-G))

Application No. 22-05-015

Exhibit No.: (SCG-16-WP-R)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF BRIAN C. PRUSNEK
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

AUGUST 2022



2024 General Rate Case - REVISED
INDEX OF WORKPAPERS

Exhibit SCG-16-WP-R - CS - INFORMATION

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Overall Summary For Exhibit No. SCG-16-WP-R

Area:	CS - INFORMATION
Witness:	Brian C. Prusnek

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
<i>Non-Shared Services</i>	21,648	23,819	25,935	27,178
<i>Shared Services</i>	0	0	0	0
Total	21,648	23,819	25,935	27,178

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. CS-Information	21,648	23,819	25,935	27,178
Total	21,648	23,819	25,935	27,178

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek
Category: A. CS-Information
Workpaper: VARIOUS

Summary for Category: A. CS-Information

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	12,277	14,050	15,042	15,193
Non-Labor	9,370	9,768	10,892	11,984
NSE	0	0	0	0
Total	21,647	23,818	25,934	27,177
FTE	107.0	121.5	130.4	131.8

Workpapers belonging to this Category:

2IN001.000 CI-Strategic Communications & Engagement

Labor	4,342	4,567	5,107	5,213
Non-Labor	4,800	5,844	6,124	6,182
NSE	0	0	0	0
Total	9,142	10,411	11,231	11,395
FTE	39.4	41.3	46.2	47.2

2IN002.000 CI-Customer Programs & Assistance

Labor	102	105	105	105
Non-Labor	1,939	2,229	2,969	4,003
NSE	0	0	0	0
Total	2,041	2,334	3,074	4,108
FTE	1.2	0.9	0.9	0.9

2IN004.000 CI - Customer Solutions

Labor	7,833	9,378	9,830	9,875
Non-Labor	2,631	1,695	1,799	1,799
NSE	0	0	0	0
Total	10,464	11,073	11,629	11,674
FTE	66.4	79.3	83.3	83.7

Note: Totals may include rounding differences.

Beginning of Workpaper
2IN001.000 - CI-Strategic Communications & Engagement

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek
Category: A. CS-Information
Category-Sub: 1. Strategy Communications & Engagement
Workpaper: 2IN001.000 - CI-Strategic Communications & Engagement

Activity Description:

The Strategic Communications and Engagement teams manage internal and external communications and marketing activities, design, research, compliance, campaigns, and communication events, and are divided by: 1)Customer Marketing & Communications team is primarily responsible for supporting SoCalGas goals and objectives through strategic communication planning and marketing campaigns. 2)Executive & Employee Communications/The Creative Services & Branding team is primarily responsible for communicating SoCalGas goals, objectives, and priorities to employees through various communications channels and team is responsible for providing design and creative support in the development of customer collateral materials and internal communications materials.3)Customer Insights and Analytics manages all primary and secondary customer research to monitor customer satisfaction and experience, providing insight into what influences and drives consumer behavior, customer needs and perceptions.4)Digital Engagement team is responsible for the digital strategy for customer and employee interactions by the online portals& tools, the policies that govern these services, and the expansion of digital customer interactions, through channels based on customer trends and internal analytics. 5) Brand Identity & Visual Services is responsible for matters related to the SoCalGas brand image, brand integrity/brand infringement. Including developing and overseeing compliance with brand standards for the appropriate use of the brand. Manages in-house photography & videography supporting programs and services. Manages the operations of the SoCalGas Energy Resource Center in conducting thousands of events annually and is directly responsible for conducting hundreds of community outreach events throughout the SoCalGas service area annually.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Labor has exhibited an overall upward trend during the 2017-2020 historical period. This is primarily due to the increased focus on safety marketing, customer behavior & analytics, digital interactions, internal communications, and visual services. Therefore, the base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Non-labor has exhibited an upward trend during the 2017-2020 historical period. This is primarily due to the increased focus on safety marketing, customer behavior & analytics, digital interactions, internal communications, and visual services. Therefore, the base year provides a reasonable starting point for future expenditures.

NSE - Base YR Rec

N/A

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 1. Strategy Communications & Engagement
 Workpaper: 2IN001.000 - CI-Strategic Communications & Engagement

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		2,779	2,950	3,592	3,969	4,342	4,567	5,107	5,213	
Non-Labor		4,045	3,457	3,415	3,501	4,800	5,845	6,125	6,183	
NSE		0	0	0	0	0	0	0	0	
Total		6,823	6,407	7,007	7,470	9,143	10,412	11,232	11,396	
FTE		23.8	26.1	31.8	36.1	39.4	41.3	46.2	47.2	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 1. Strategy Communications & Engagement
 Workpaper: 2IN001.000 - CI-Strategic Communications & Engagement

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	4,342	4,342	4,342	225	765	871	4,567	5,107	5,213
Non-Labor	Base YR Rec	4,800	4,800	4,800	1,044	1,324	1,382	5,844	6,124	6,182
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		9,143	9,143	9,143	1,269	2,089	2,253	10,412	11,232	11,396
FTE	Base YR Rec	39.4	39.4	39.4	1.9	6.8	7.8	41.3	46.2	47.2

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	39	0	39	0.0	1-Sided Adj
Explanation:	Incremental Mitigations for Cybersecurity Threats and Ensuring Website Availability					
2022	0	25	0	25	0.0	1-Sided Adj
Explanation:	Energy Resource Center messaging refresh and upgrades. Purchase educational signage, plaques, and graphics.					
2022	0	70	0	70	0.0	1-Sided Adj
Explanation:	Touchpoint Action Program (TAP) Platform Maintenance and Enhancements. \$70,000 incremental to existing contract for SaaS platform maintenance & enhancements					
2022	0	900	0	900	0.0	1-Sided Adj
Explanation:	Expanded Safety Communications. 3 additional campaigns per year at average \$300,000 per campaign.					
2022	225	10	0	235	1.9	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 1 Digital Engagement - Content Strategist AD2 at \$111,250 (95%) and 1 Digital Engagement Sr Software AD3 (Cyber Security) at \$126,000 (95%). Increased employee costs \$10,000 for incremental FTEs					
2022 Total	225	1,044	0	1,269	1.9	
2023	0	89	0	89	0.0	1-Sided Adj
Explanation:	Incremental Mitigations for Cybersecurity Threats and Ensuring Website Availability					
2023	0	180	0	180	0.0	1-Sided Adj
Explanation:	Cloud Licensing: Licensing for 2018-2022 was paid as part of project implementation. Annual Licensing Fees begin in 2023. Based on 2022 annual contract price of \$147,000 plus expected annual increases in contract prices.					
2023	0	50	0	50	0.0	1-Sided Adj
Explanation:	Energy Resource Center messaging refresh and upgrades. Purchase educational signage, plaques, and graphics.					
2023	0	70	0	70	0.0	1-Sided Adj

Note: Totals may include rounding differences.

SCG/CS - INFORMATION/Exh No:SCG-16-WP-R/Witness: B. Prusnek

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 1. Strategy Communications & Engagement
 Workpaper: 2IN001.000 - CI-Strategic Communications & Engagement

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Touchpoint Action Program (TAP) Platform Maintenance and Enhancements. \$70,000 incremental to existing contract for SaaS platform maintenance & enhancements					
2023	0	900	0	900	0.0	1-Sided Adj
Explanation:	Expanded Safety Communications. 3 additional campaigns per year at average \$300,000 per campaign.					
2023	225	10	0	235	1.9	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 1 Digital Engagement - Content Strategist AD2 at \$111,250 (95%) and 1 Digital Engagement Sr Software AD3 (Cyber Security) at \$126,000 (95%). Increased employee costs \$10,000 for incremental FTEs.					
2023	540	25	0	565	4.9	1-Sided Adj
Explanation:	Incremental Staffing in 2023: Creative Services Advisor AD2 at \$111,250 (95%),; Digital Engagement - UX/UI Developer AD2 at \$111,250 (95%); Customer Insights & Analytics - Research Analyst AD2 at \$111,250 (95%); 2 Communications Advisors AD2 at \$111,250 (100%) Increased employee costs \$25,000 for incremental FTEs.					
2023 Total	765	1,324	0	2,089	6.8	
2024	106	8	0	114	1.0	1-Sided Adj
Explanation:	Incremental Staffing in 2024: Brand & Visual Services - Photo / Video Support AD2 at \$111,250 (95%). Increased employee costs \$8,000 for incremental FTEs.					
2024	0	139	0	139	0.0	1-Sided Adj
Explanation:	Incremental Mitigations for Cybersecurity Threats and Ensuring Website Availability					
2024	0	180	0	180	0.0	1-Sided Adj
Explanation:	Cloud Licensing: Licensing for 2018-2022 was paid as part of project implementation. Annual Licensing Fees begin in 2023. Based on 2022 annual contract price of \$147,000 plus expected annual increases in contract prices.					
2024	0	50	0	50	0.0	1-Sided Adj
Explanation:	Energy Resource Center messaging refresh and upgrades. Purchase educational signage, plaques, and graphics.					
2024	0	70	0	70	0.0	1-Sided Adj
Explanation:	Touchpoint Action Program (TAP) Platform Maintenance and Enhancements. \$70,000 incremental to existing contract for SaaS platform maintenance & enhancements					
2024	0	900	0	900	0.0	1-Sided Adj
Explanation:	Expanded Safety Communications. 3 additional campaigns per year at average \$300,000 per campaign.					
2024	225	10	0	235	1.9	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 1 Digital Engagement - Content Strategist AD2 at \$111,250 (95%) and 1 Digital Engagement Sr Software AD3 (Cyber Security) at \$126,000 (95%). Increased employee costs \$10,000 for incremental FTEs.					
2024	540	25	0	565	4.9	1-Sided Adj

Note: Totals may include rounding differences.

SCG/CS - INFORMATION/Exh No:SCG-16-WP-R/Witness: B. Prusnek

Southern California Gas Company
 2024 GRC - REVISED
 Non-Shared Service Workpapers

Area: CS - INFORMATION
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 Category: A. CS-Information
 Category-Sub: 1. Strategy Communications & Engagement
 Workpaper: 2IN001.000 - CI-Strategic Communications & Engagement

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Incremental Staffing in 2023: Creative Services Advisor AD2 at \$111,250 (95%); Digital Engagement - UX/UI Developer AD2 at \$111,250 (95%); Customer Insights & Analytics - Research Analyst AD2 at \$111,250 (95%); 2 Communications Advisors AD2 at \$111,250 (100%) Increased employee costs \$25,000 for incremental FTEs.					
2024 Total	871	1,382	0	2,253	7.8	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

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Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	2,282	2,511	2,999	3,408	3,733
Non-Labor	3,596	3,176	2,843	3,098	5,008
NSE	0	0	0	0	0
Total	5,878	5,687	5,842	6,505	8,741
FTE	21.8	24.0	27.8	31.3	33.5
Adjustments (Nominal \$) **					
Labor	-152	-192	-140	-131	-42
Non-Labor	-2	-7	342	154	-208
NSE	0	0	0	0	0
Total	-154	-199	202	24	-250
FTE	-1.6	-1.9	-1.3	-1.2	-0.3
Recorded-Adjusted (Nominal \$)					
Labor	2,131	2,319	2,859	3,277	3,691
Non-Labor	3,594	3,169	3,185	3,252	4,800
NSE	0	0	0	0	0
Total	5,725	5,489	6,044	6,529	8,491
FTE	20.2	22.1	26.6	30.1	33.2
Vacation & Sick (Nominal \$)					
Labor	361	399	542	577	651
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	361	399	542	577	651
FTE	3.6	4.0	5.2	6.0	6.2
Escalation to 2021\$					
Labor	287	232	191	115	0
Non-Labor	451	288	229	249	0
NSE	0	0	0	0	0
Total	738	520	420	363	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	2,779	2,950	3,592	3,969	4,342
Non-Labor	4,045	3,457	3,415	3,501	4,800
NSE	0	0	0	0	0
Total	6,823	6,407	7,007	7,470	9,143
FTE	23.8	26.1	31.8	36.1	39.4

* 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
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
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Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-152	-192	-140	-131	-42
Non-Labor	-2	-7	342	154	-208
NSE	0	0	0	0	0
Total	-154	-199	202	24	-250
FTE	-1.6	-1.9	-1.3	-1.2	-0.3

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	-88	-1	0	-1.1	CCTR Transf From 2200-2285.000
Explanation:	Transfer historical social media costs to 2200-2285, where they reside and will be forecasted				
2017	-22	0	0	-0.2	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-5	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-8	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-27	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017 Total	-152	-2	0	-1.6	

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Southern California Gas Company
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<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2018	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-128	-2	0	-1.4	CCTR Transf From 2200-2285.000
Explanation:	Transfer historical social media costs to 2200-2285, where they reside and will be forecasted				
2018	-22	0	0	-0.2	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-5	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-8	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-27	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018 Total	-192	-7	0	-1.9	
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2019	0	344	0	0.0	CCTR Transf From 2200-2094.000
Explanation:	Transer of TAP costs incurred in Customer Services (cc 2200-2094, ce 6220051) for 2019 to appropriate cost center 2200-0428 Cust Insight & Analy				

Note: Totals may include rounding differences.

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<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	-22	0	0	-0.2	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-76	-2	0	-0.8	CCTR Transf From 2200-2285.000
Explanation:	Transfer historical social media costs to 2200-2285, where they reside and will be forecasted				
2019	-5	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-8	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-27	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019 Total	-140	342	0	-1.3	
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-219	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-18	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-67	0	0	-0.7	CCTR Transf From 2200-2285.000
Explanation:	Transfer historical social media costs to 2200-2285, where they reside and will be forecasted				

Note: Totals may include rounding differences.

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2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek
Category: A. CS-Information
Category-Sub: 1. Strategy Communications & Engagement
Workpaper: 2IN001.000 - CI-Strategic Communications & Engagement

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-141	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	0	309	0	0.0	CCTR Transf From 2200-2094.000
Explanation:	Transer of TAP costs incurred in Customer Services (cc 2200-2094, ce 6220051) for 2020 to appropriate cost center 2200-0428 Cust Insight & Analy				
2020	0	241	0	0.0	CCTR Transf From 2200-2094.000
Explanation:	Transer of TAP costs (vendors Kantar and Medallia) incurred in Customer Services (cc 2200-2094, ce 6220051) for 2020 to appropriate cost center 2200-0428 Cust Insight & Analy				
2020	-22	0	0	-0.2	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-5	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-8	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-27	0	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 1. Strategy Communications & Engagement
 Workpaper: 2IN001.000 - CI-Strategic Communications & Engagement

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020 Total	-131	154	0	-1.2	
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Refundable IO 300805255				
2021	0	-39	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-23	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-109	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-16	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-14	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	2	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 1. Strategy Communications & Engagement
 Workpaper: 2IN001.000 - CI-Strategic Communications & Engagement

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Adjust due to refundable item excluded IO#300805255				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Adjust due to IO#300805255				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Adjust due to IO# 300805255				
2021	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	-41	0	0	-0.3	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021 Total	-42	-208	0	-0.3	

Note: Totals may include rounding differences.

Beginning of Workpaper
2IN002.000 - CI-Customer Programs & Assistance

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 2. Customer Programs & Assistance
 Workpaper: 2IN002.000 - CI-Customer Programs & Assistance

Activity Description:

Costs incurred in this area are for the administration of customer programs & assistance that are offered to residential customers with limited income and / or medical baseline conditions. The activities included in this workpaper group are Natural Gas Appliance Testing (NGAT), Medical Baseline Allowance (MBL), and Gas Assistance Fund (GAF).

Forecast Explanations:

Labor - 5-YR Average

The methodology used for labor is the 5-year average. The methodology is most appropriate because the number of FTEs associated with the administration of the assistance program fluctuates based on the program's annual goals. These program goals are decided in proceedings outside of the GRC.

Non-Labor - 5-YR Average

The methodology used for non-labor is the 5-year average to establish a baseline, with an incremental request for Natural Gas Appliance Testing (NGAT). The methodology is most appropriate because the non-labor costs associated with the administration of the assistance program fluctuates based on the program's annual goals. These program goals are decided in proceedings outside of GRC. The most recent NGAT annual goals are driven and decided based on D.21-06-015 related to the 2021-2026 Low Income application filing.

NSE - 5-YR Average

n/a

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		100	123	80	123	102	106	106	106	
Non-Labor		2,610	2,634	2,574	1,365	1,939	2,228	2,968	4,002	
NSE		0	0	0	0	0	0	0	0	
Total		2,710	2,757	2,654	1,488	2,041	2,334	3,074	4,108	
FTE		1.2	0.1	1.0	1.1	1.2	0.9	0.9	0.9	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 2. Customer Programs & Assistance
 Workpaper: 2IN002.000 - CI-Customer Programs & Assistance

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	105	105	105	0	0	0	105	105	105
Non-Labor	5-YR Average	2,225	2,225	2,225	4	744	1,778	2,229	2,969	4,003
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		2,330	2,330	2,330	4	744	1,778	2,334	3,074	4,108
FTE	5-YR Average	0.9	0.9	0.9	0.0	0.0	0.0	0.9	0.9	0.9

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	4	0	4	0.0	1-Sided Adj
Explanation:	ESA homes treated goal in 2022 of 94,600 per 21-06-015. Forecasted 60% of homes receiving NGAT. Calculation: 94,600 x 60% = 56,760; 56,760 x \$32.10 per test = \$1,821,996 2022 forecast of \$1,821,996 - 5-yr avg of \$1,818,342 = \$3,655 (or \$4K rounded)					
2022 Total	0	4	0	4	0.0	
2023	0	744	0	744	0.0	1-Sided Adj
Explanation:	ESA homes treated goal in 2023 of 93,928 per 21-06-015. Forecasted 85% of homes receiving NGAT. Calculation: 93,928 x 85% = 79,839; 79,839 x \$32.10 per test = \$2,562,825; 2023 forecast of \$2,562,825 - 5-yr avg of \$1,818,342 = \$744,485 (or \$744K rounded)					
2023 Total	0	744	0	744	0.0	
2024	0	1,778	0	1,778	0.0	1-Sided Adj
Explanation:	ESA homes treated goal in 2024 of 93,928 per 21-06-015. Forecasted 85% of homes receiving NGAT. Calculation: 93,928 x 85% = 79,839; 79,839 x \$45.04 per test = \$3,595,940; 2024 forecast of \$3,595,940 - 5-yr avg of \$1,818,342 = \$1,777,599 (or \$1,778K rounded)					
2024 Total	0	1,778	0	1,778	0.0	

Note: Totals may include rounding differences.

SCG/CS - INFORMATION/Exh No:SCG-16-WP-R/Witness: B. Prusnek

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek
Category: A. CS-Information
Category-Sub: 2. Customer Programs & Assistance
Workpaper: 2IN002.000 - CI-Customer Programs & Assistance

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	76	97	64	103	86
Non-Labor	2,605	2,043	2,828	1,288	1,989
NSE	0	0	0	0	0
Total	2,681	2,140	2,891	1,391	2,076
FTE	1.0	0.1	0.8	1.2	1.0
Adjustments (Nominal \$) **					
Labor	0	0	0	-2	0
Non-Labor	-285	372	-426	-20	-50
NSE	0	0	0	0	0
Total	-285	372	-426	-22	-50
FTE	0.0	0.0	0.0	-0.3	0.0
Recorded-Adjusted (Nominal \$)					
Labor	76	97	64	101	86
Non-Labor	2,319	2,415	2,401	1,268	1,939
NSE	0	0	0	0	0
Total	2,396	2,511	2,465	1,369	2,026
FTE	1.0	0.1	0.8	0.9	1.0
Vacation & Sick (Nominal \$)					
Labor	13	17	12	18	15
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	13	17	12	18	15
FTE	0.2	0.0	0.2	0.2	0.2
Escalation to 2021\$					
Labor	10	10	4	4	0
Non-Labor	291	219	173	97	0
NSE	0	0	0	0	0
Total	301	229	177	100	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	100	123	80	123	102
Non-Labor	2,610	2,634	2,574	1,365	1,939
NSE	0	0	0	0	0
Total	2,710	2,757	2,654	1,488	2,041
FTE	1.2	0.1	1.0	1.1	1.2

* 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
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 2. Customer Programs & Assistance
 Workpaper: 2IN002.000 - CI-Customer Programs & Assistance

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	-2	0
Non-Labor	-285	372	-426	-20	-50
NSE	0	0	0	0	0
Total	-285	372	-426	-22	-50
FTE	0.0	0.0	0.0	-0.3	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-285	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300604889				
2017 Total	0	-285	0	0.0	
2018	0	91	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300604889				
2018	0	280	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300604889				
2018 Total	0	372	0	0.0	
2019	0	-126	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300604889				
2019	0	-300	0	0.0	CCTR Transf To 2200-0005.005
Explanation:	To move cost to the correct cost center IO#300346774				
2019	0	300	0	0.0	CCTR Transf To 2200-0005.005
Explanation:	To reverse prior transaction as it went to WP 2PB000.005 instead to 2PB000.000. The prior transaction was "To move cost to the correct cost center IO#300346774"				
2019	0	-300	0	0.0	CCTR Transf To 2200-0005.000
Explanation:	To move cost to the correct cost center IO#300346774				
2019 Total	0	-426	0	0.0	
2020	-1	-4	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-1	-14	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 2. Customer Programs & Assistance
 Workpaper: 2IN002.000 - CI-Customer Programs & Assistance

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	-2	-20	0	-0.3	
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-26	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Due to costs in refundable - IO#300808367				
2021 Total	0	-50	0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 2. Customer Programs & Assistance
 Workpaper: 2IN002.000 - CI-Customer Programs & Assistance

RAMP Item # 1

RAMP Activity

RAMP Chapter: SCG-Risk-3 Incident Related to the Medium Pressure System (Excluding Dig-in)

RAMP Line Item ID: New

RAMP Line Item Name: Natural Gas Appliance Testing (NGAT)

Tranche(/s): Tranche1: Meter and Beyond the Meter

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	1,672	1,822	2,563	3,596	0	0

Cost Estimate Changes from RAMP:

Identified Post-RAMP Filing Incremental. The RAMP-Base amount included in the five-year average is \$1,818. The total TY 2024 forecast for NGAT Testing is \$3,596. The 2024 incremental adjustment of \$1,778 + base 5 Yr Avg \$1,818 = \$3,596. The 2021 Total expense was \$1,672 .

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of homes treated	57,242.00	56,760.00	79,839.00	79,839.00	0.00	0.00

Work Unit Changes from RAMP:

Identified post-RAMP filing. Even though the units for 2023 and 2024 are the same, the cost forecast incorporates an increase in per unit cost.

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.100	0.000

RSE Changes from RAMP:

Identified post-RAMP filing

Beginning of Workpaper
2IN004.000 - CI - Customer Solutions

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 3. Customer Solutions
 Workpaper: 2IN004.000 - CI - Customer Solutions

Activity Description:

Customer Solutions organization is responsible for developing program offerings and services in compliance with legislative and regulatory mandates. The primary goal of this group is to strategically manage customer segments to ensure relevant information, service, products, programs, and other offerings are provided to help meet and manage customers energy needs.

Forecast Explanations:

Labor - Base YR Rec

The forecast method used for the labor cost is base year 2021 with adjustments for growth related to expanded support functions. The method is most appropriate and was selected because the labor business functions, and responsibilities of this organization most appropriately stem from 2021 base year and build incrementally from there. Costs were forecast using the base year plus adjustments because of increased education and outreach for clean transportation, new technologies, the hydrogen economy, carbon management, and increased renewable gas interconnections that are not captured in historical costs.

Non-Labor - Base YR Rec

The forecast method used for the non-labor cost is base year 2021 with adjustments for growth related to expanded support functions. The method is most appropriate and was selected because the non-labor business functions and responsibilities of this organization most appropriately stem from 2021 base year and build incrementally from there. Costs were forecast using the base year plus adjustments because of increased education and outreach for clean transportation, new technologies, the hydrogen economy, carbon management, and increased renewable gas interconnections that are not captured in historical costs.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		7,351	7,120	7,203	7,640	7,833	9,379	9,831	9,876	
Non-Labor		1,442	2,255	1,321	1,355	2,631	1,695	1,799	1,799	
NSE		0	0	0	0	0	0	0	0	
Total		8,792	9,375	8,525	8,996	10,464	11,074	11,630	11,675	
FTE		62.8	61.9	59.3	64.2	66.4	79.3	83.3	83.7	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 3. Customer Solutions
 Workpaper: 2IN004.000 - CI - Customer Solutions

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	7,833	7,833	7,833	1,545	1,997	2,042	9,378	9,830	9,875
Non-Labor	Base YR Rec	2,631	2,631	2,631	-936	-832	-832	1,695	1,799	1,799
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		10,464	10,464	10,464	609	1,165	1,210	11,073	11,629	11,674
FTE	Base YR Rec	66.4	66.4	66.4	12.9	16.9	17.3	79.3	83.3	83.7

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	-1,024	0	-1,024	0.0	1-Sided Adj
Explanation:	Budget reduction for Fugitive Methane Reduce to 25 sites per year, at an average \$12,500 per site, for a total \$312,500. Which will bring the reduction down to (\$1,023,500)=\$312,500-\$1,336,000					
2022	115	0	0	115	0.5	1-Sided Adj
Explanation:	Full year effect of salary of VP of Customer Solutions 6 months at \$19,167					
2022	0	78	0	78	0.0	1-Sided Adj
Explanation:	Increased case studies, image updates, videos and employee costs for new technologies such as Hydrogen, MicroGrids, Biomethane for \$11,100. Clean Energy: Studies/business cases on hydrogen technology, clean transportation and on microgrids where focus is on decentralized grid at \$25,000 and \$2,700 for employee cost to support the group. Clean Transportation: Funds to update marketing materials (collaterals, images, design) to reflect changing technologies at \$35,000 and increased employee costst at \$4,000					
2022	518	4	0	522	4.7	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 4.66 FTEs' Account Executive AD2 at \$111,250 to focus on support for Clean Transportation and Hydrogen Economy, Renewable Natural Gas(RNG) tariff, Microgrids, new business growth, biomethane interconnections, tariff changes, and new programs/outreach in support of these activities. Increased employee costs \$4,000					
2022	497	0	0	497	4.4	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 3.4 FTEs Market Advisors for Microgrids, Hydrogen, Biomethane, Biogas Tariffs, and Clean Transportation AD2 at \$111,250; 0.5 FTE Project Manager for My Account Expansion PM2 at \$126,000; 0.5 FTE Account Executive for Clean Transportation AD2 at \$111,250					
2022	163	0	0	163	1.3	1-Sided Adj
Explanation:	Incremental Staffing for Regulatory Support and Compliance_1 Year x \$144K @ 35% (BM2 MRR midpoint) = \$50K; 1 Year x \$126K @ 90% (AD3 MRR midpoint) = \$113K; \$50K + \$113K = \$163K Total FTEs: .35 + 0.9 = 1.25 FTEs'					
2022	252	6	0	258	2.0	1-Sided Adj

Note: Totals may include rounding differences.

SCG/CS - INFORMATION/Exh No:SCG-16-WP-R/Witness: B. Prusnek

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek
Category: A. CS-Information
Category-Sub: 3. Customer Solutions
Workpaper: 2IN004.000 - CI - Customer Solutions

Year	Labor	NLbr	NSE	Total	FTE	Adj_Type
Explanation:	Incremental Staffing for Data Analytics and Compliance & Related NL 1 Year x \$141K (PM3 MRR midpoint) = \$141K. 1 Year x \$111K (AD2 position MMR midpoint) = \$111K. \$141K + \$111K = \$252K; \$3,000 x 2 = \$6,000 (2 laptops + misc for 2 incr positions); Total FTEs: 1.0 + 1.0 = 2.0 ftes.					
2022 Total	1,545	-936	0	609	12.9	
2023	115	0	0	115	0.5	1-Sided Adj
Explanation:	Incremental Staffing in 2022: Full year effect of salary of VP of Customer Solutions 6 months at \$19,167					
2023	0	-1,024	0	-1,024	0.0	1-Sided Adj
Explanation:	Budget reduction for Fugitive Methane Reduce to 25 sites per year, at an average \$12,500 per site, for a total \$312,500. Which will bring the reduction down to (\$1,023,500)=\$312,500-\$1,336,000					
2023	0	152	0	152	0.0	1-Sided Adj
Explanation:	Increased case studies, image updates, videos and employee costs for new technologies such as Hydrogen, MicroGrids, Biomethane for \$18,500. Clean Energy: Studies/business cases on hydrogen technology, clean transportation and on microgrids where focus is on decentralized grid at \$50,000 and \$5,400 for employee cost to support the group. Clean Transportation: Funds to update marketing materials (collaterals, images, design) to reflect changing technologies at \$35,000, funds to do a video and/or photoshoot to educate customers on new/changing technologies at \$35,000 and increased employee costst at \$8,000					
2023	0	30	0	30	0.0	1-Sided Adj
Explanation:	Business My Account upgrades and maintenance at \$30,000					
2023	518	4	0	522	4.7	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 4.66 FTEs' Account Executive AD2 at \$111,250 to focus on support for Clean Transportation and Hydrogen Economy, Renewable Natural Gas (RNG) tariff, Microgrids, new business growth, biomethane interconnections, tariff changes, and new programs/outreach in support of these activities. Increased employee costs \$4,000 in 2022.					
2023	497	0	0	497	4.4	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 3.4 FTEs Market Advisors for Microgrids, Hydrogen, Biomethane, Biogas Tariffs, and Clean Transportation AD2 at \$111,250; 0.5 FTE Project Manager for My Account Expansion PM2 at \$126,000; 0.5 FTE Account Executive for Clean Transportation AD2 at \$111,250					
2023	452	0	0	452	4.0	1-Sided Adj
Explanation:	Incremental Staffing in 2023: 3 Market Advisors for Microgrids, Hydrogen, Biomethane, Carbon Capture, and Clean Transportation AD2 at \$111,250; additional 0.5 FTE Project Manager for My Account Expansion PM2 at \$126,000 and additional 0.5 FTE Account Executive for Clean Transportation AD2 at \$111,250					
2023	163	0	0	163	1.3	1-Sided Adj
Explanation:	Incremental Staffing for Regulatory Support and Compliance 1 Year x \$144K @ 35% (BM2 MRR midpoint) = \$50K; 1 Year x \$126K @ 90% (AD3 MRR midpoint) = \$113K; \$50K + \$113K = \$163K Total FTEs: .35 + 0.9 = 1.25 FTEs'					

Note: Totals may include rounding differences.

SCG/CS - INFORMATION/Exh No:SCG-16-WP-R/Witness: B. Prusnek

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 3. Customer Solutions
 Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2023	252	6	0	258	2.0	1-Sided Adj
Explanation:	Incremental Staffing for Data Analytics and Compliance & Related NL 1 Year x \$141K (PM3 MRR midpoint) = \$141K. 1 Year x \$111K (AD2 position MMR midpoint) = \$111K. \$141K + \$111K = \$252K; \$3,000 x 2 = \$6,000 (2 laptops + misc for 2 incr positions); Total FTEs: 1.0 + 1.0 = 2.0 FTEs'.					
2023 Total	1,997	-832	0	1,165	16.9	
2024	115	0	0	115	0.5	1-Sided Adj
Explanation:	Incremental Staffing in 2022: Full year effect of salary of VP of Customer Solutions 6 months at \$19,167					
2024	0	-1,024	0	-1,024	0.0	1-Sided Adj
Explanation:	Budget reduction for Fugitive Methane Reduce to 25 sites per year, at an average \$12,500 per site, for a total \$312,500. Which will bring the reduction down to (\$1,023,500)=\$312,500-\$1,336,000					
2024	0	152	0	152	0.0	1-Sided Adj
Explanation:	Increased case studies, image updates, videos and employee costs for new technologies such as Hydrogen, MicroGrids, Biomethane for \$18,500. Clean Energy: Studies/business cases on hydrogen technology, clean transportation and on microgrids where focus is on decentralized grid at \$50,000 and \$5,400 for employee cost to support the group. Clean Transportation: Funds to update marketing materials (collaterals, images, design) to reflect changing technologies at \$35,000, funds to do a video and/or photoshoot to educate customers on new/changing technologies at \$35,000 and increased employee costst at \$8,000					
2024	0	30	0	30	0.0	1-Sided Adj
Explanation:	Business My Account upgrades and maintenance at \$30,000					
2024	518	4	0	522	4.7	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 4.66 FTEs' Account Executive AD2 at \$111,250 to focus on support for Clean Transportation and Hydrogen Economy, Renewable Natural Gas (RNG) tariff, Microgrids, new business growth, biomethane interconnections, tariff changes, and new programs/outreach in support of these activities. Increased employee costs \$4,000 in 2022					
2024	497	0	0	497	4.4	1-Sided Adj
Explanation:	Incremental Staffing in 2022: 3.4 FTEs Market Advisors for Microgrids, Hydrogen, Biomethane, Biogas Tariffs, and Clean Transportation AD2 at \$111,250; 0.5 FTE Project Manager for My Account Expansion PM2 at \$126,000; 0.5 FTE Account Executive for Clean Transportation AD2 at \$111,250					
2024	452	0	0	452	4.0	1-Sided Adj
Explanation:	Incremental Staffing in 2023: 3 Market Advisors for Microgrids, Hydrogen, Biomethane, Carbon Capture, and Clean Transportation AD2 at \$111,250; additional 0.5 FTE Project Manager for My Account Expansion PM2 at \$126,000 and additional 0.5 FTE Account Executive for Clean Transportation AD2 at \$111,250					
2024	163	0	0	163	1.3	1-Sided Adj

Note: Totals may include rounding differences.

SCG/CS - INFORMATION/Exh No:SCG-16-WP-R/Witness: B. Prusnek

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 3. Customer Solutions
 Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
Explanation:	Incremental Staffing for Regulatory Support and Compliance 1 Year x \$144K @ 35% (BM2 MRR midpoint) = \$50K; 1 Year x \$126K @ 90% (AD3 MRR midpoint) = \$113K; \$50K + \$113K = \$163K Total FTEs: .35 + 0.9 = 1.25 FTEs'					
2024	252	6	0	258	2.0	1-Sided Adj
Explanation:	Incremental Staffing for Data Analytics and Compliance & Related NL 1 Year x \$141K (PM3 MRR midpoint) = \$141K. 1 Year x \$111K (AD2 position MMR midpoint) = \$111K. \$141K + \$111K = \$252K; \$3,000 x 2 = \$6,000 (2 laptops + misc for 2 incr positions); Total FTEs: 1.0 + 1.0 = 2.0 FTEs'.					
2024	45	0	0	45	0.4	1-Sided Adj
Explanation:	AB802MA refundable labor shift to GRC base business in 2024. 40% of one AD2 position at \$111,250 . AB 802 costs are recorded to the Assembly Bill (AB) 802MA through 2023.					
2024 Total	2,042	-832	0	1,210	17.3	

Note: Totals may include rounding differences.

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Southern California Gas Company
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Area: CS - INFORMATION
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Category-Sub: 3. Customer Solutions
Workpaper: 2IN004.000 - CI - Customer Solutions

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	5,200	5,307	5,526	6,458	7,079
Non-Labor	1,701	2,696	1,794	2,227	-7,692
NSE	0	0	0	0	0
Total	6,900	8,003	7,320	8,684	-613
FTE	49.9	49.7	49.0	54.5	58.7
Adjustments (Nominal \$) **					
Labor	436	290	207	-150	-421
Non-Labor	-419	-629	-562	-967	10,323
NSE	0	0	0	0	0
Total	17	-338	-354	-1,117	9,902
FTE	3.5	2.7	0.7	-0.7	-2.8
Recorded-Adjusted (Nominal \$)					
Labor	5,636	5,597	5,734	6,308	6,658
Non-Labor	1,281	2,067	1,232	1,259	2,631
NSE	0	0	0	0	0
Total	6,917	7,664	6,966	7,567	9,289
FTE	53.3	52.4	49.7	53.7	55.8
Vacation & Sick (Nominal \$)					
Labor	955	963	1,087	1,111	1,175
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	955	963	1,087	1,111	1,175
FTE	9.5	9.5	9.6	10.5	10.6
Escalation to 2021\$					
Labor	759	560	383	221	0
Non-Labor	161	188	89	96	0
NSE	0	0	0	0	0
Total	920	747	471	317	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	7,351	7,120	7,203	7,640	7,833
Non-Labor	1,442	2,255	1,321	1,355	2,631
NSE	0	0	0	0	0
Total	8,792	9,375	8,525	8,996	10,464
FTE	62.8	61.9	59.3	64.2	66.4

* 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
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Non-Shared Service Workpapers

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Workpaper: 2IN004.000 - CI - Customer Solutions

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	436	290	207	-150	-421
Non-Labor	-419	-629	-562	-967	10,323
NSE	0	0	0	0	0
Total	17	-338	-354	-1,117	9,902
FTE	3.5	2.7	0.7	-0.7	-2.8

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-385	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300779187, 300781167, 300781168, 300781169, 300781170, 300781172 and 300784145. To remove non-GRC cost for IO# 300779187, 300781167, 300781168, 300781169, 300781170, 300781172 and 300784145.				
2017	198	22	0	1.2	CCTR Transf From 2200-2559.000
Explanation:	Transfer labor and non-labor expense associated with Greenhouse Gas Manager and Project Manager positions from 2200-2559 in work group 2RD000 Business Development to cost center 2200-2408 in work group 2IN004.000 CES Customer Experience in order to align historical costs with workgroup in which the activity will be forecasted.				
2017	0	-33	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300604889 and 300783331.				
2017	0	-106	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300779187, 300781167, 300781168, 300781169, 300781170 and 300781172.				
2017	235	117	0	2.3	CCTR Transf From 2200-2560.000
Explanation:	Transfer labor and non-labor expense associated with AEs from 2200-2560 in work group 2RD000.000 Business Development to cost center 2200-0248 in work group 2IN004.000 Clean Transportation in order to align historical costs with workgroup in which the activity will be forecasted.				
2017	5	0	0	0.1	CCTR Transf To 2200-0330.000
Explanation:	To transfer labor adjustments to Transmission Storage				
2017	0	13	0	0.0	1-Sided Adj
Explanation:	To exclude Homeserve misc rev (300632152).				
2017	0	-1	0	0.0	1-Sided Adj
Explanation:	To exclude amounts recorded in cost element 6230681, cost center 2200-0230, from GRC				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
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 Category-Sub: 3. Customer Solutions
 Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017	0	-43	0	0.0	1-Sided Adj
Explanation:	To exclude amounts recorded in cost element 6230681, cost center 2200-2057, from GRC				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	-3	0	-0.1	1-Sided Adj
Explanation:	Exclude labor / non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2017 Total	436	-419	0	3.5	
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	292	136	0	2.8	CCTR Transf From 2200-2560.000
Explanation:	Transfer labor and non-labor expense associated with AEs from 2200-2560 in work group 2RD000.000 Business Development to cost center 2200-0248 in work group 2IN004.000 Clean Transportation in order to align historical costs with workgroup in which the activity will be forecasted.				
2018	0	-721	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300781167, 300781168, 300784145, 300787067, 300787289, 300787768, 300791790.				
2018	0	-51	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300783331 and 300790987				
2018	0	42	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
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Category: A. CS-Information
Category-Sub: 3. Customer Solutions
Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	To remove non-GRC cost for IO# 300779187, 300781169, 300781170, 300781171, 300781172 and 300787067.				
2018	-1	-2	0	-0.1	1-Sided Adj
Explanation:	To remove non-GRC labor cost for IO# 300788447 and non-labor cost for IO#300604889				
2018	0	-34	0	0.0	1-Sided Adj
Explanation:	To exclude amounts recorded in cost element 6230681, cost center 2200-2057, from GRC				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
2018 Total	290	-629	0	2.7	
2019	0	-587	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300604889, 300787067, 300787289 and 300787768				
2019	0	-70	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300783331, 300784490 and 300790987.				
2019	187	57	0	1.8	CCTR Transf From 2200-2560.000
Explanation:	Transfer labor and non-labor expense associated with AEs from 2200-2560 in work group 2RD000.000 Business Development to cost center 2200-0248 in work group 2IN004.000 Clean Transportation in order to align historical costs with workgroup in which the activity will be forecasted.				
2019	0	24	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300362207.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300604889.				
2019	-1	-1	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 3. Customer Solutions
 Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	To remove non-GRC labor cost for IO# 300788447 and non-labor costs for IO#300604889				
2019	0	34	0	0.0	CCTR Transf From 2200-2516.000
Explanation:	Transfer non-labor expense associated with an industry subscription from 2200-2516 in work group 2RD000.000 Business Development to cost center 2200-0229 in work group 2IN004.000 Customer Energy Solutions in order to align historical costs with workgroup in which the activity will be forecasted.				
2019	23	0	0	0.1	CCTR Transf To 2200-8000.002
Explanation:	To transfer of LTIP cost element 6125002 in CC 2200-0229 to Comp & Benefits Witness area				
2019	0	-16	0	0.0	1-Sided Adj
Explanation:	To exclude amounts recorded in cost element 6230681, cost center 2200-2072, from GRC				
2019	0	-2	0	-1.0	1-Sided Adj
Explanation:	To remove IO 300795647 Codes & Standards O&M				
2019	-1	0	0	-0.1	1-Sided Adj
Explanation:	To remove IO 300795647 Codes & Standards O&M				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2019 Total	207	-562	0	0.7	
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
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 Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-1	-19	0	-0.1	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-45	-846	0	-0.1	1-Sided Adj
Explanation:	To remove non-GRC labor cost for IO# 300604889 and non-labor costs for IO# 300787067 and 300787289.				
2020	0	-11	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300784490 and 300790987				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	To remove non-GRC cost for IO# 300604889.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	To exclude shareholder OPT customer refund				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek
Category: A. CS-Information
Category-Sub: 3. Customer Solutions
Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	-103	-2	0	-0.5	CCTR Transf To 2200-2573.000
Explanation:	To transfer Labor and Non-Labor costs from 2200-2057 to 2200-2573 WP 2SS07.00 due to re-organization. CC 2200-2573 is under SUPPLY CHAIN POLICY & INTEGRATION witness area				
2020	0	0	0	0.0	CCTR Transf To 2200-2573.000
Explanation:	To correct the previous transaction as extra \$300 NL costs were transferred out-"To transfer Labor and Non-Labor costs from 2200-2057 to 2200-2573 WP 2SS07.00 due to re-organization. CC 2200-2573 is under SUPPLY CHAIN POLICY & INTEGRATION witness area"				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	To remove IO 300795647 Codes & Standards O&M				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020 Total	-150	-967	0	-0.7	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 3. Customer Solutions
 Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-19	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-73	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek
Category: A. CS-Information
Category-Sub: 3. Customer Solutions
Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-10	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-404	-33	0	-2.6	CCTR Transf To 2200-2573.000
Explanation:	To transfer Labor and Non-Labor costs to the 2200-2573 due to re-organization. CC 2200-2573 is under SUPPLY CHAIN POLICY & INTEGRATION witness area				
2021	-10	10,498	0	-0.1	1-Sided Adj
Explanation:	Adjusting for IOs associated with Special Billables, Affiliate and Refundable				
2021	-6	5	0	-0.1	1-Sided Adj
Explanation:	Exclusion of IOs associated with Refundable: 300804830, 300818675, 300808367				

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
 Witness: Brian C. Prusnek
 Category: A. CS-Information
 Category-Sub: 3. Customer Solutions
 Workpaper: 2IN004.000 - CI - Customer Solutions

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Adjustment due to Special Billables IO#300604889				
2021	0	5	0	0.0	1-Sided Adj
Explanation:	An invoice was accrued for in 2020, but was canceled in 2021_cost element 6213015				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Adj to exclude 14% of invoice IO FG9010002200				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Adjust to exclude 15% of invoice IO FG9080002200				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021 Total	-421	10,323	0	-2.8	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0177	000	STRATEGY
2200-0229	000	CUSTOMER ENERGY SOLUTIONS DIRECTOR
2200-0230	000	CES SE SALES - EAST REGION
2200-0231	000	CES NW SALES - NORTH REGION
2200-0232	000	CES SE SALES - SOUTH REGION
2200-0246	000	ENERGY MARKETS & CAPACITY PRODUCTS DIR
2200-0248	000	CES CLEAN TRANSPORTATION
2200-0251	000	CES ENERGY MARKETS
2200-0356	000	CARE
2200-0402	000	ENERGY SAVINGS ASSISTANCE PROGRAM
2200-0422	000	CES INTEGRATED CUSTOMER STRATEGY
2200-0424	000	NEW CONSTRUCTION MGR
2200-0428	000	CUSTOMER INSIGHTS & ANALYTICS
2200-0429	000	SMALL C&I SEGMENT MGR
2200-0852	000	CUST CLEAN ENERGY SOLUTIONS MANAGER
2200-0932	000	CP&A Budget Strategy & Oversight
2200-2032	000	SPECIAL PROGRAMS DIRECTOR (SCG)
2200-2033	000	CUSTOMER ASSISTANCE PROGRAM LEVERAGING
2200-2034	000	CAM-PROGRAM SUPPORT
2200-2035	000	CAM MEDICAL BASELINE
2200-2048	000	POLICY & SUPPORT
2200-2057	000	SPECIAL PROJECTS GROUP
2200-2060	000	CES STAFF SUPPORT
2200-2061	000	CES NW SALES - WEST REGION
2200-2072	000	VP SCG CUSTOMER SOLUTIONS
2200-2076	000	MARKETING & COMMUNICATIONS- ENV
2200-2100	000	CES OLD WEST REGION
2200-2118	000	ASSISTANCE PROGRAMS
2200-2136	000	CES OPT/R38 INCENTIVE
2200-2143	000	DIGITAL ENGAGEMENT
2200-2177	000	DIR CUSTOMER PROGRAMS & ASSISTANCE
2200-2188	000	MARKETING COMMUNICATIONS & SOCIAL MEDIA
2200-2193	000	ENERGY EFFICIENCY PARTNERSHIP MANAGER
2200-2205	000	ENERGY EFFICIENCY NEW CONSTRUCTION
2200-2215	000	DIRECTOR-CUSTOMER STRATEGY & ENGAGEMENT
2200-2234	000	TECHNICAL SUPPORT
2200-2238	000	CODES & STANDARDS
2200-2258	000	MARKETING & STRATEGY
2200-2282	000	VP COMM, LOC GOVT & COMM AFFAIRS
2200-2287	000	SGIP-SELF GENERATION INCENTIVE PROGRAM
2200-2320	000	BRANDING & CREATIVE SERVICES
2200-2321	000	DIGITAL ENGAGEMENT - INFORMATIONAL
2200-2326	000	ERC FOOD SERVICES
2200-2327	000	ERC OPERATIONS
2200-2328	000	ENERGY EFFICIENCY DIRECT IMPLEMENT COST

SCG/CS - INFORMATION/Exh No:SCG-16-WP-R/Witness: B. Prusnek

Southern California Gas Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: CS - INFORMATION
Witness: Brian C. Prusnek

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-2351	000	MARKETING & COMMUNICATIONS-PRG
2200-2408	000	CES CUSTOMER EXPERIENCE
2200-2519	000	PROGRAM DEVELOPMENT AND STRATEGY
2200-2597	000	CONSERVATION CAMPAIGN
2200-2599	000	OUTREACH AND EVENTS
2200-2615	000	DIGITAL ENGAGEMENT - TRANSACTIONAL
2200-2616	000	MARKETING & COMMUNICATIONS
2200-2634	000	CP&A OPERATIONS STRATEGY