

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-29-WP-R-E)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SARA P. MIJARES
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

ERRATA

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MAY 2023



2024 General Rate Case - REVISED

ERRATA

INDEX OF WORKPAPERS

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Southern California Gas Company
2024 GRC - APP
Franchise Fee Workpaper

Franchise Fee Rate Calculation

| | 2017 Franchise | 2018 Franchise | 2019 Franchise | 2020 Franchise | 2021 Franchise | 5 Year Average |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total Franchise Payments - Current Year (Note 1) | <u>42,594,466.42</u> | <u>42,079,006.84</u> | <u>46,355,142.19</u> | <u>50,844,434.30</u> | <u>59,014,345.20</u> | <u>48,177,478.99</u> |
| Gross Receipts | <u>3,356,694,034</u> | <u>3,346,378,099</u> | <u>3,812,460,660</u> | <u>4,156,743,659</u> | <u>4,977,426,368</u> | 3,929,940,564 |
| Franchise Fee Percentage for Rate Case (Franchise Payment / Gross Receipts) | <u>1.2689%</u> | <u>1.2574%</u> | <u>1.2159%</u> | <u>1.2232%</u> | <u>1.1856%</u> | |
| Weighted Average Percentage (5 Year Avg) | | | | | | <u>1.2259%</u> |

Note 1 - Historical payments using newest franchise agreements

Southern California Gas Company
2024 GRC - REVISED
ERRATA

Overall Summary For Exhibit No. SCG-29-WP-R-E

| | |
|-----------------|-------------------------------------|
| Area: | ADMINISTRATIVE & GENERAL |
| Witness: | Sara P. Mijares |

| Description | In 2021 \$ (000) Incurred Costs | | | |
|----------------------------|---------------------------------|-------------------|---------------|---------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| Non-Shared Services | 33,914 | 39,507 | 40,776 | 41,231 |
| Shared Services | 5,451 | 5,747 | 6,097 | 5,947 |
| Total | 39,365 | 45,254 | 46,873 | 47,178 |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares

Summary of Non-Shared Services Workpapers:

| Description | In 2021 \$ (000) Incurred Costs | | | |
|--------------------------------------|---------------------------------|-------------------|---------------|---------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| | 0 | 0 | 0 | 0 |
| A. Accounting and Finance | 14,083 | 15,323 | 15,857 | 15,737 |
| B. Legal | 14,029 | 17,033 | 17,210 | 17,210 |
| C. Business Strategy & Energy Policy | 2,825 | 3,827 | 4,371 | 4,814 |
| D. Regulatory Affairs | 834 | 984 | 884 | 1,016 |
| E. External Affairs | 2,143 | 2,340 | 2,454 | 2,454 |
| Total | 33,914 | 39,507 | 40,776 | 41,231 |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Workpaper: VARIOUS

Summary for Category: A. Accounting and Finance

| | In 2021\$ (000) Incurred Costs | | | |
|--------------|--------------------------------|-------------------|---------------|---------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| Labor | 13,325 | 14,422 | 14,753 | 14,833 |
| Non-Labor | 758 | 902 | 1,105 | 905 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 14,083 | 15,324 | 15,858 | 15,738 |
| FTE | 126.4 | 137.0 | 140.7 | 141.5 |

Workpapers belonging to this Category:

2AG001.000 INNOVATION SUPPORT

| | | | | |
|--------------|-----------|------------|------------|------------|
| Labor | 77 | 141 | 220 | 300 |
| Non-Labor | 6 | 9 | 9 | 9 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 83 | 150 | 229 | 309 |
| FTE | 0.7 | 1.4 | 2.2 | 3.0 |

2AG002.000 ACCOUNTING OPERATIONS

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 4,142 | 4,298 | 4,369 | 4,369 |
| Non-Labor | 353 | 465 | 668 | 468 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 4,495 | 4,763 | 5,037 | 4,837 |
| FTE | 43.8 | 46.4 | 47.4 | 47.4 |

2AG003.000 FINANCIAL SYSTEMS AND INNOVATION

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 1,121 | 1,249 | 1,249 | 1,249 |
| Non-Labor | 30 | 34 | 34 | 34 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 1,151 | 1,283 | 1,283 | 1,283 |
| FTE | 10.5 | 11.5 | 11.5 | 11.5 |

2AG003.001 ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE BILLING & COST

| | | | | |
|--------------|------------|------------|------------|------------|
| Labor | 390 | 355 | 500 | 500 |
| Non-Labor | 10 | 10 | 10 | 10 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 400 | 365 | 510 | 510 |
| FTE | 3.1 | 2.9 | 4.4 | 4.4 |

2AG004.000 FINANCE

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 2,009 | 2,168 | 2,204 | 2,204 |
| Non-Labor | 40 | 43 | 43 | 43 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 2,049 | 2,211 | 2,247 | 2,247 |
| FTE | 18.8 | 20.7 | 21.1 | 21.1 |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Workpaper: VARIOUS

| In 2021\$ (000) Incurred Costs | | | |
|--------------------------------|-------------------|------|------|
| Adjusted-Recorded | Adjusted-Forecast | | |
| 2021 | 2022 | 2023 | 2024 |

2AG005.000 FINANCIAL & OPERATIONAL PLANNING

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 5,291 | 5,698 | 5,698 | 5,698 |
| Non-Labor | 235 | 238 | 238 | 238 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 5,526 | 5,936 | 5,936 | 5,936 |
| FTE | 47.8 | 51.0 | 51.0 | 51.0 |

2AG013.000 CONTROLLER & CFO

| | | | | |
|--------------|------------|------------|------------|------------|
| Labor | 295 | 513 | 513 | 513 |
| Non-Labor | 84 | 103 | 103 | 103 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 379 | 616 | 616 | 616 |
| FTE | 1.7 | 3.1 | 3.1 | 3.1 |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG001.000 - INNOVATION SUPPORT

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG001.000 - INNOVATION SUPPORT

Activity Description:

Innovation Support is responsible for ongoing financial reporting associated with incidents to regulatory agencies. Additionally, the department provides ongoing data and records management related to prior incidents, and other informational support (e.g., regulatory) during non-incident periods. The department also supports the A&F division by providing resources to support innovation and implementation of automated solutions.

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|-----------|------------|-----------|-------------------|------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 4 | 95 | 38 | 92 | 77 | 141 | 220 | 300 | |
| Non-Labor | | 3 | 16 | 7 | 12 | 6 | 9 | 9 | 9 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 7 | 111 | 45 | 105 | 83 | 150 | 229 | 309 | |
| FTE | | 0.0 | 0.9 | 0.4 | 0.8 | 0.7 | 1.4 | 2.2 | 3.0 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG001.000 - INNOVATION SUPPORT

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 | 61 | 61 | 61 | 80 | 159 | 239 | 141 | 220 | 300 |
| 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 | | 70 | 70 | 70 | 80 | 159 | 239 | 150 | 229 | 309 |
| FTE | 5-YR Average | 0.6 | 0.6 | 0.6 | 0.8 | 1.6 | 2.4 | 1.4 | 2.2 | 3.0 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|--|------------|----------|----------|------------|------------|-------------|
| 2022 | 80 | 0 | 0 | 80 | 0.8 | 1-Sided Adj |
| Explanation: Increased support on business innovations. | | | | | | |
| 2022 Total | 80 | 0 | 0 | 80 | 0.8 | |
| 2023 | 159 | 0 | 0 | 159 | 1.6 | 1-Sided Adj |
| Explanation: Increased support on business innovations. | | | | | | |
| 2023 Total | 159 | 0 | 0 | 159 | 1.6 | |
| 2024 | 239 | 0 | 0 | 239 | 2.4 | 1-Sided Adj |
| Explanation: Increased support on business innovations. | | | | | | |
| 2024 Total | 239 | 0 | 0 | 239 | 2.4 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG001.000 - INNOVATION SUPPORT

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 3 | 75 | 30 | 76 | 65 |
| Non-Labor | 3 | 15 | 7 | 14 | 8 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 6 | 90 | 37 | 90 | 73 |
| FTE | 0.0 | 0.8 | 0.3 | 0.7 | 0.6 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -3 | -1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -3 | -1 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 3 | 75 | 30 | 76 | 65 |
| Non-Labor | 3 | 14 | 7 | 12 | 6 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 6 | 89 | 37 | 88 | 72 |
| FTE | 0.0 | 0.8 | 0.3 | 0.7 | 0.6 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 0 | 13 | 6 | 13 | 12 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 13 | 6 | 13 | 12 |
| FTE | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |
| Escalation to 2021\$ | | | | | |
| Labor | 0 | 7 | 2 | 3 | 0 |
| Non-Labor | 0 | 1 | 0 | 1 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1 | 9 | 3 | 4 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 4 | 95 | 38 | 92 | 77 |
| Non-Labor | 3 | 16 | 7 | 12 | 6 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 7 | 111 | 45 | 105 | 83 |
| FTE | 0.0 | 0.9 | 0.4 | 0.8 | 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG001.000 - INNOVATION SUPPORT

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | | |
|------------------------------------|--------------|----------|---------------|----------|-----------|-----------|
| | Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | | 0 | -0.338 | 0 | -3 | -1 |
| NSE | | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | -0.338 | 0 | -3 | -1 |
| FTE | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj_Type</u> |
|---------------------|---|-------------|------------|------------|-----------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 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 Total | 0 | -3 | 0 | 0.0 | |
| 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 Total | 0 | -1 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG002.000 - ACCOUNTING OPERATIONS

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

Activity Description:

The Accounting Operations department consists of three groups: Asset and Project Accounting, Accounts Payable and Sundry Services. 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 Services 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|--------------|--------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 3,592 | 3,937 | 4,065 | 3,934 | 4,142 | 4,298 | 4,369 | 4,369 | |
| Non-Labor | | 383 | 396 | 257 | 390 | 353 | 465 | 668 | 468 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 3,975 | 4,333 | 4,322 | 4,324 | 4,495 | 4,763 | 5,037 | 4,837 | |
| FTE | | 38.4 | 41.7 | 41.8 | 40.7 | 43.8 | 46.4 | 47.4 | 47.4 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

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 | 3,934 | 3,934 | 3,934 | 364 | 435 | 435 | 4,298 | 4,369 | 4,369 |
| Non-Labor | 5-YR Average | 356 | 356 | 356 | 109 | 312 | 112 | 465 | 668 | 468 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 4,290 | 4,290 | 4,290 | 473 | 747 | 547 | 4,763 | 5,037 | 4,837 |
| FTE | 5-YR Average | 41.3 | 41.3 | 41.3 | 5.1 | 6.1 | 6.1 | 46.4 | 47.4 | 47.4 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|---|------------|----------|------------|------------|-------------|
| 2022 | 151 | 0 | 0 | 151 | 2.1 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | |
| 2022 | 213 | 9 | 0 | 222 | 3.0 | 1-Sided Adj |
| Explanation: | Incremental: 3 Staff Accountants. | | | | | |
| 2022 | 0 | 100 | 0 | 100 | 0.0 | 1-Sided Adj |
| Explanation: | Support for Financial Risk Management Risk Based Decision Making IT capital project. | | | | | |
| 2022 Total | 364 | 109 | 0 | 473 | 5.1 | |
| 2023 | 151 | 0 | 0 | 151 | 2.1 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | |
| 2023 | 284 | 12 | 0 | 296 | 4.0 | 1-Sided Adj |
| Explanation: | Incremental: 4 Staff Accountants. | | | | | |
| 2023 | 0 | 300 | 0 | 300 | 0.0 | 1-Sided Adj |
| Explanation: | Support for Financial Risk Management Risk Based Decision Making IT capital project. | | | | | |
| 2023 Total | 435 | 312 | 0 | 747 | 6.1 | |
| 2024 | 151 | 0 | 0 | 151 | 2.1 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | |
| 2024 | 284 | 12 | 0 | 296 | 4.0 | 1-Sided Adj |
| Explanation: | Incremental: 4 Staff Accountants. | | | | | |
| 2024 | 0 | 100 | 0 | 100 | 0.0 | 1-Sided Adj |
| Explanation: | Support for Financial Risk Management Risk Based Decision Making IT capital project. | | | | | |
| 2024 Total | 435 | 112 | 0 | 547 | 6.1 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|---------------|---------------|---------------|---------------|---------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 2,754 | 3,095 | 3,236 | 3,248 | 3,521 |
| Non-Labor | 1,496 | 2,989 | 3,810 | 4,895 | 5,413 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 4,249 | 6,084 | 7,046 | 8,143 | 8,933 |
| FTE | 32.5 | 35.3 | 35.1 | 34.1 | 36.8 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | -1,155 | -2,627 | -3,571 | -4,533 | -5,059 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -1,155 | -2,627 | -3,571 | -4,533 | -5,059 |
| FTE | 0.0 | 0.0 | 0.0 | -0.1 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 2,754 | 3,095 | 3,236 | 3,248 | 3,521 |
| Non-Labor | 340 | 363 | 240 | 363 | 353 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 3,094 | 3,458 | 3,475 | 3,611 | 3,874 |
| FTE | 32.6 | 35.4 | 35.0 | 34.0 | 36.8 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 467 | 533 | 613 | 572 | 621 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 467 | 533 | 613 | 572 | 621 |
| FTE | 5.8 | 6.3 | 6.8 | 6.7 | 7.0 |
| Escalation to 2021\$ | | | | | |
| Labor | 371 | 309 | 216 | 114 | 0 |
| Non-Labor | 43 | 33 | 17 | 28 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 414 | 342 | 233 | 141 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 3,592 | 3,937 | 4,065 | 3,934 | 4,142 |
| Non-Labor | 383 | 396 | 257 | 390 | 353 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 3,975 | 4,333 | 4,322 | 4,324 | 4,495 |
| FTE | 38.4 | 41.7 | 41.8 | 40.7 | 43.8 |

* 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 0 | 0 | 0 | -0.025 | 0 |
| Non-Labor | -1,155 | -2,627 | -3,571 | -4,533 | -5,059 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -1,155 | -2,627 | -3,571 | -4,533 | -5,059 |
| FTE | 0.0 | 0.0 | 0.0 | -0.1 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|---|---------------|----------|------------|------------------------------|
| 2017 | 0 | -1,153 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Mobilehome Park amortization expenses. | | | | |
| 2017 | 0 | -2 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2017 Total | 0 | -1,155 | 0 | 0.0 | |
| 2018 | 0 | -2,624 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Mobilehome Park amortization expenses. | | | | |
| 2018 | 0 | -3 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2018 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2018 Total | 0 | -2,627 | 0 | 0.0 | |
| 2019 | 0 | -3,593 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Mobilehome Park amortization expenses. | | | | |
| 2019 | 0 | 23 | 0 | 0.0 | CCTR Transf To 2200-8000.002 |
| Explanation: | Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25). | | | | |
| 2019 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2019 Total | 0 | -3,571 | 0 | 0.0 | |
| 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). | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|---------------|------------|-------------|------------------------------|
| 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 | -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 | -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 | -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 | -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 | 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 | -4,512 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Mobilehome Park amortization expenses. | | | | |
| 2020 | 0 | 0 | 0 | -0.1 | CCTR Transf To 2200-2011.002 |
| Explanation: | Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program | | | | |
| 2020 | 0 | -2 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2020 Total | 0 | -4,533 | 0 | -0.1 | |
| 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 | -1 | 0 | 0.0 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG002.000 - ACCOUNTING OPERATIONS

| <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 | -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 | -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 | -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 | -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 | 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 | -5,047 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Mobilehome Park amortization expenses. | | | | |
| 2021 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2021 Total | 0 | -5,059 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG003.000 - FINANCIAL SYSTEMS AND INNOVATION

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG003.000 - FINANCIAL SYSTEMS AND INNOVATION

Activity Description:

Financial Systems & Innovation is responsible for managing user security access, handling trouble tickets generated by the IT help-desk, and providing user training. Financial Systems & Innovation 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.

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|--------------|--------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 1,063 | 1,122 | 1,104 | 1,111 | 1,121 | 1,249 | 1,249 | 1,249 | |
| Non-Labor | | 12 | 17 | 89 | 19 | 30 | 33 | 33 | 33 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 1,075 | 1,140 | 1,193 | 1,130 | 1,151 | 1,282 | 1,282 | 1,282 | |
| FTE | | 10.0 | 10.1 | 10.2 | 10.0 | 10.5 | 11.5 | 11.5 | 11.5 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG003.000 - FINANCIAL SYSTEMS AND INNOVATION

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 | 1,104 | 1,104 | 1,104 | 145 | 145 | 145 | 1,249 | 1,249 | 1,249 |
| Non-Labor | 5-YR Average | 34 | 34 | 34 | 0 | 0 | 0 | 34 | 34 | 34 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 1,138 | 1,138 | 1,138 | 145 | 145 | 145 | 1,283 | 1,283 | 1,283 |
| FTE | 5-YR Average | 10.2 | 10.2 | 10.2 | 1.3 | 1.3 | 1.3 | 11.5 | 11.5 | 11.5 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---|------------|----------|----------|------------|------------|-------------|
| 2022 | 145 | 0 | 0 | 145 | 1.3 | 1-Sided Adj |
| Explanation: Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | | |
| 2022 Total | 145 | 0 | 0 | 145 | 1.3 | |
| 2023 | 145 | 0 | 0 | 145 | 1.3 | 1-Sided Adj |
| Explanation: Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | | |
| 2023 Total | 145 | 0 | 0 | 145 | 1.3 | |
| 2024 | 145 | 0 | 0 | 145 | 1.3 | 1-Sided Adj |
| Explanation: Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | | |
| 2024 Total | 145 | 0 | 0 | 145 | 1.3 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG003.000 - FINANCIAL SYSTEMS AND INNOVATION

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 542 | 576 | 581 | 486 | 517 |
| Non-Labor | 3 | 8 | 74 | 16 | 16 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 545 | 584 | 656 | 502 | 533 |
| FTE | 5.1 | 5.2 | 5.0 | 4.1 | 4.4 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 273 | 306 | 298 | 431 | 436 |
| Non-Labor | 8 | 8 | 9 | 2 | 14 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 281 | 314 | 306 | 434 | 450 |
| FTE | 3.4 | 3.4 | 3.5 | 4.3 | 4.5 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 815 | 882 | 879 | 917 | 952 |
| Non-Labor | 11 | 16 | 83 | 18 | 30 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 826 | 898 | 962 | 935 | 983 |
| FTE | 8.5 | 8.6 | 8.5 | 8.4 | 8.9 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 138 | 152 | 167 | 162 | 168 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 138 | 152 | 167 | 162 | 168 |
| FTE | 1.5 | 1.5 | 1.7 | 1.6 | 1.6 |
| Escalation to 2021\$ | | | | | |
| Labor | 110 | 88 | 59 | 32 | 0 |
| Non-Labor | 1 | 1 | 6 | 1 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 111 | 90 | 65 | 33 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 1,063 | 1,122 | 1,104 | 1,111 | 1,121 |
| Non-Labor | 12 | 17 | 89 | 19 | 30 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,075 | 1,140 | 1,193 | 1,130 | 1,151 |
| FTE | 10.0 | 10.1 | 10.2 | 10.0 | 10.5 |

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG003.000 - FINANCIAL SYSTEMS AND INNOVATION

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|------------|------------|------------|------------|------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 273 | 306 | 298 | 431 | 436 |
| Non-Labor | 8 | 8 | 9 | 2 | 14 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 281 | 314 | 306 | 434 | 450 |
| FTE | 3.4 | 3.4 | 3.5 | 4.3 | 4.5 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|--|----------|----------|------------|--------------------------------|
| 2017 | 273 | 8 | 0 | 3.4 | CCTR Transf From 2200-1334.000 |
| Explanation: | Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted. | | | | |
| 2017 Total | 273 | 8 | 0 | 3.4 | |
| 2018 | 306 | 8 | 0 | 3.4 | CCTR Transf From 2200-1334.000 |
| Explanation: | Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted. | | | | |
| 2018 Total | 306 | 8 | 0 | 3.4 | |
| 2019 | 298 | 8 | 0 | 3.5 | CCTR Transf From 2200-1334.000 |
| Explanation: | Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted. | | | | |
| 2019 | 0 | 0 | 0 | 0.0 | CCTR Transf From 2200-1334.000 |
| Explanation: | Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted. | | | | |
| 2019 Total | 298 | 9 | 0 | 3.5 | |
| 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 | 431 | 5 | 0 | 4.3 | CCTR Transf From 2200-1334.000 |
| Explanation: | Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted. | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG003.000 - FINANCIAL SYSTEMS AND INNOVATION

| <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 | CCTR Transf From 2200-1334.000 |
| Explanation: | Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted. | | | | |
| 2020 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2020 Total | 431 | 2 | 0 | 4.3 | |
| 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 | 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 | 4 | 0 | 0 | 0.1 | CCTR Transf From 2200-1334.000 |
| Explanation: | Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted. | | | | |
| 2021 | 432 | 16 | 0 | 4.4 | CCTR Transf From 2200-1334.000 |
| Explanation: | Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted. | | | | |
| 2021 Total | 436 | 14 | 0 | 4.5 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG003.001 - ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE
BILLING & COSTING

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG003.001 - ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE BILLING & COS

Activity Description:

This department focuses on Accounting Research, Business Controls and Accounting Compliance. Business Controls includes the administration and oversight of the SOX compliance activities and Company policy administration. Business Controls is responsible for coordinating these activities within SoCalGas and acting as the liaison with the parent corporation. Business Controls employees play a key role in corporate governance as it relates to the assessment of the effectiveness of financial controls for SOX compliance purposes and Company policy management. The 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 group also performs forensic accounting reviews, accounting review of significant contracts, and other special projects as requested. The Accounting Compliance team, which was formed in 2021, is primarily responsible for implementing and enhancing policies, procedures and business controls associated with complying with applicable guidance, specifically FERC guidance applied by the CPUC in support of GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SCG GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SCG GRCs. 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
 2024 GRC - REVISED ERRATA
 Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG003.001 - ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE BILLING & COS`

Summary of Results:

| | | In 2021\$ (000) Incurred Costs | | | | | | | | |
|-----------|--------------|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------|-------------|-------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 121 | 126 | 98 | 334 | 390 | 355 | 500 | 500 | |
| Non-Labor | | 1 | 0 | 1 | 7 | 10 | 9 | 9 | 9 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total | 121 | 126 | 99 | 340 | 400 | 364 | 509 | 509 | |
| FTE | | 0.9 | 0.9 | 0.7 | 2.4 | 3.1 | 2.9 | 4.4 | 4.4 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG003.001 - ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE BILLING & COSTI

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 | 214 | 214 | 214 | 141 | 286 | 286 | 355 | 500 | 500 |
| Non-Labor | 5-YR Average | 4 | 4 | 4 | 6 | 6 | 6 | 10 | 10 | 10 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 217 | 217 | 217 | 147 | 292 | 292 | 364 | 509 | 509 |
| FTE | 5-YR Average | 1.6 | 1.6 | 1.6 | 1.3 | 2.8 | 2.8 | 2.9 | 4.4 | 4.4 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|---|----------|----------|------------|------------|-------------|
| 2022 | 93 | 0 | 0 | 93 | 0.8 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | |
| 2022 | 48 | 6 | 0 | 54 | 0.5 | 1-Sided Adj |
| Explanation: | Incremental: 2 Senior Business Analysts. | | | | | |
| 2022 Total | 141 | 6 | 0 | 147 | 1.3 | |
| 2023 | 93 | 0 | 0 | 93 | 0.8 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | |
| 2023 | 193 | 6 | 0 | 199 | 2.0 | 1-Sided Adj |
| Explanation: | Incremental: 2 Senior Business Analysts. | | | | | |
| 2023 Total | 286 | 6 | 0 | 292 | 2.8 | |
| 2024 | 93 | 0 | 0 | 93 | 0.8 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five-year average. | | | | | |
| 2024 | 193 | 6 | 0 | 199 | 2.0 | 1-Sided Adj |
| Explanation: | Incremental: 2 Senior Business Analysts. | | | | | |
| 2024 Total | 286 | 6 | 0 | 292 | 2.8 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG003.001 - ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE BILLING & COSTING

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 93 | 99 | 78 | 276 | 331 |
| Non-Labor | 1 | 0 | 1 | 7 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 93 | 99 | 79 | 283 | 342 |
| FTE | 0.8 | 0.8 | 0.6 | 2.0 | 2.6 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -1 | -1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -1 | -1 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 93 | 99 | 78 | 276 | 331 |
| Non-Labor | 1 | 0 | 1 | 6 | 10 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 93 | 99 | 79 | 282 | 341 |
| FTE | 0.8 | 0.8 | 0.6 | 2.0 | 2.6 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 16 | 17 | 15 | 49 | 58 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 16 | 17 | 15 | 49 | 58 |
| FTE | 0.1 | 0.1 | 0.1 | 0.4 | 0.5 |
| Escalation to 2021\$ | | | | | |
| Labor | 12 | 10 | 5 | 10 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 13 | 10 | 5 | 10 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 121 | 126 | 98 | 334 | 390 |
| Non-Labor | 1 | 0 | 1 | 7 | 10 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 121 | 126 | 99 | 340 | 400 |
| FTE | 0.9 | 0.9 | 0.7 | 2.4 | 3.1 |

* 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG003.001 - ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE BILLING & COS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|----------|----------|----------|---------------|---------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -0.992 | -0.575 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -0.992 | -0.575 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|---|-----------|----------|------------|-------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 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 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2020 Total | 0 | -1 | 0 | 0.0 | |
| 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 Total | 0 | -1 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG004.000 - FINANCE

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and 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 84 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 - 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 2017-2021 historical period. This is primarily due to the increased support for our internal and operational business partners. 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.

NSE - Base YR Rec

Not Applicable.

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG004.000 - FINANCE

Summary of Results:

| | | In 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|---------------------------------------|--------------|--------------|--------------|--------------|--------------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 1,045 | 994 | 1,283 | 1,518 | 2,009 | 2,168 | 2,204 | 2,204 | |
| Non-Labor | | 38 | 41 | 35 | 21 | 40 | 43 | 43 | 43 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 1,083 | 1,035 | 1,318 | 1,539 | 2,049 | 2,211 | 2,247 | 2,247 | |
| FTE | | 9.9 | 10.3 | 12.5 | 14.1 | 18.8 | 20.7 | 21.1 | 21.1 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG004.000 - FINANCE

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 | 2,009 | 2,009 | 2,009 | 159 | 195 | 195 | 2,168 | 2,204 | 2,204 |
| Non-Labor | Base YR Rec | 40 | 40 | 40 | 3 | 3 | 3 | 43 | 43 | 43 |
| NSE | Base YR Rec | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 2,049 | 2,049 | 2,049 | 162 | 198 | 198 | 2,211 | 2,247 | 2,247 |
| FTE | Base YR Rec | 18.8 | 18.8 | 18.8 | 1.9 | 2.3 | 2.3 | 20.7 | 21.1 | 21.1 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|---|----------|----------|------------|------------|-------------|
| 2022 | 108 | 0 | 0 | 108 | 1.3 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2022 | 51 | 3 | 0 | 54 | 0.6 | 1-Sided Adj |
| Explanation: | Incremental: 1 Advisor. | | | | | |
| 2022 Total | 159 | 3 | 0 | 162 | 1.9 | |
| 2023 | 108 | 0 | 0 | 108 | 1.3 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2023 | 87 | 3 | 0 | 90 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Advisor. | | | | | |
| 2023 Total | 195 | 3 | 0 | 198 | 2.3 | |
| 2024 | 108 | 0 | 0 | 108 | 1.3 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2024 | 87 | 3 | 0 | 90 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Advisor. | | | | | |
| 2024 Total | 195 | 3 | 0 | 198 | 2.3 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG004.000 - FINANCE

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 801 | 781 | 1,021 | 1,253 | 1,707 |
| Non-Labor | 34 | 38 | 33 | 25 | 47 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 835 | 819 | 1,054 | 1,279 | 1,754 |
| FTE | 8.4 | 8.7 | 10.6 | 11.8 | 15.8 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -5 | -6 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -5 | -6 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 801 | 781 | 1,021 | 1,253 | 1,707 |
| Non-Labor | 34 | 38 | 33 | 20 | 40 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 835 | 819 | 1,054 | 1,273 | 1,748 |
| FTE | 8.4 | 8.7 | 10.5 | 11.8 | 15.8 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 136 | 134 | 194 | 221 | 301 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 136 | 134 | 194 | 221 | 301 |
| FTE | 1.5 | 1.6 | 2.0 | 2.3 | 3.0 |
| Escalation to 2021\$ | | | | | |
| Labor | 108 | 78 | 68 | 44 | 0 |
| Non-Labor | 4 | 3 | 2 | 2 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 112 | 82 | 71 | 45 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 1,045 | 994 | 1,283 | 1,518 | 2,009 |
| Non-Labor | 38 | 41 | 35 | 21 | 40 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,083 | 1,035 | 1,318 | 1,539 | 2,049 |
| FTE | 9.9 | 10.3 | 12.5 | 14.1 | 18.8 |

* 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG004.000 - FINANCE

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|----------|----------|---------------|-----------|-----------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | -0.086 | -5 | -6 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | -0.086 | -5 | -6 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|---|-----------|----------|------------|-------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 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 Total | 0 | -5 | 0 | 0.0 | |
| 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 | -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 |
| Explanation: | Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA). | | | | |
| 2021 Total | 0 | -6 | 0 | 0.0 | |

Note: Totals may include rounding differences.

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

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 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 plans, forecasting Miscellaneous Revenues, preparation of monthly operating cost performance reports, and providing other financial consulting and client support activities as required.

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 2017-2021 historical period. This is primarily due to the increased support for our internal and operational business partners. 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.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

| | | In 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|--------------|--------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 3,400 | 3,734 | 3,672 | 4,733 | 5,291 | 5,698 | 5,698 | 5,698 | |
| Non-Labor | | 259 | 261 | 342 | 115 | 235 | 238 | 238 | 238 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 3,659 | 3,995 | 4,014 | 4,848 | 5,526 | 5,936 | 5,936 | 5,936 | |
| FTE | | 29.4 | 32.0 | 33.2 | 43.0 | 47.8 | 51.0 | 51.0 | 51.0 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

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 | 5,291 | 5,291 | 5,291 | 407 | 407 | 407 | 5,698 | 5,698 | 5,698 |
| Non-Labor | Base YR Rec | 235 | 235 | 235 | 3 | 3 | 3 | 238 | 238 | 238 |
| NSE | Base YR Rec | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 5,526 | 5,526 | 5,526 | 410 | 410 | 410 | 5,936 | 5,936 | 5,936 |
| FTE | Base YR Rec | 47.8 | 47.8 | 47.8 | 3.2 | 3.2 | 3.2 | 51.0 | 51.0 | 51.0 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|---|----------|----------|------------|------------|-------------|
| 2022 | 293 | 0 | 0 | 293 | 2.5 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2022 | 114 | 3 | 0 | 117 | 0.7 | 1-Sided Adj |
| Explanation: | Incremental: 1 Manager. | | | | | |
| 2022 Total | 407 | 3 | 0 | 410 | 3.2 | |
| 2023 | 293 | 0 | 0 | 293 | 2.5 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2023 | 114 | 3 | 0 | 117 | 0.7 | 1-Sided Adj |
| Explanation: | Incremental: 1 Manager. | | | | | |
| 2023 Total | 407 | 3 | 0 | 410 | 3.2 | |
| 2024 | 293 | 0 | 0 | 293 | 2.5 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2024 | 114 | 3 | 0 | 117 | 0.7 | 1-Sided Adj |
| Explanation: | Incremental: 1 Manager. | | | | | |
| 2024 Total | 407 | 3 | 0 | 410 | 3.2 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 2,607 | 2,936 | 2,923 | 3,908 | 4,497 |
| Non-Labor | 230 | 244 | 319 | 126 | 301 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 2,837 | 3,179 | 3,242 | 4,034 | 4,798 |
| FTE | 25.0 | 27.1 | 27.8 | 36.0 | 40.2 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | -4 | 0 | -20 | -66 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | -4 | 0 | -20 | -66 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 2,607 | 2,936 | 2,923 | 3,908 | 4,497 |
| Non-Labor | 230 | 239 | 319 | 107 | 235 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 2,837 | 3,175 | 3,242 | 4,014 | 4,733 |
| FTE | 25.0 | 27.1 | 27.8 | 36.0 | 40.2 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 442 | 505 | 554 | 689 | 794 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 442 | 505 | 554 | 689 | 794 |
| FTE | 4.4 | 4.9 | 5.4 | 7.0 | 7.6 |
| Escalation to 2021\$ | | | | | |
| Labor | 351 | 294 | 195 | 137 | 0 |
| Non-Labor | 29 | 22 | 23 | 8 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 380 | 315 | 218 | 145 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 3,400 | 3,734 | 3,672 | 4,733 | 5,291 |
| Non-Labor | 259 | 261 | 342 | 115 | 235 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 3,659 | 3,995 | 4,014 | 4,848 | 5,526 |
| FTE | 29.4 | 32.0 | 33.2 | 43.0 | 47.8 |

* 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

Summary of Adjustments to Recorded:

| | | In Nominal \$ (000) Incurred Costs | | | | |
|--------------|---------------|------------------------------------|---------------|------------|------------|--|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Labor | 0 | 0 | 0 | 0 | 0 | |
| Non-Labor | -0.186 | -4 | -0.079 | -20 | -66 | |
| NSE | 0 | 0 | 0 | 0 | 0 | |
| Total | -0.186 | -4 | -0.079 | -20 | -66 | |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|---|-----------|----------|------------|-------------|
| 2017 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2017 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 | 0 | -4 | 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: | Removal of tickets and events expenses. | | | | |
| 2018 Total | 0 | -4 | 0 | 0.0 | |
| 2019 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 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 | -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 | -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). | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|-----------------|
| 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 | -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 | 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 | -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 Total | 0 | -20 | 0 | 0.0 | |
| 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 | -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 | -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 | -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 | -1 | 0 | 0.0 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG005.000 - FINANCIAL & OPERATIONAL PLANNING

| <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 | -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 | -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 | -47 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-A&G GRC expenses. | | | | |
| 2021 Total | 0 | -66 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG013.000 - CONTROLLER & CFO

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG013.000 - CONTROLLER & CFO

Activity Description:

The Chief Financial Officer / Controller, along with the Vice President of A&F / Assistant Controller, have responsibility for the day-to-day executive oversight of the financial and accounting functions at SoCalGas. The organization has approximately 130 professional, administrative, and clerical employees. The VPs are the local executive financial representatives available to support day-to-day business operations' need for understanding the financial implications of business decisions, and oversee the proper functioning of internal control systems and processes on site at SoCalGas.

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|--------------|------------|------------|-------------------|------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 634 | 613 | 497 | 155 | 295 | 512 | 512 | 512 | |
| Non-Labor | | -165 | 25 | 534 | 108 | 84 | 103 | 103 | 103 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 469 | 638 | 1,030 | 262 | 378 | 615 | 615 | 615 | |
| FTE | | 2.9 | 3.0 | 3.0 | 1.0 | 1.7 | 3.1 | 3.1 | 3.1 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG013.000 - CONTROLLER & CFO

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 | 439 | 439 | 439 | 74 | 74 | 74 | 513 | 513 | 513 |
| Non-Labor | 5-YR Average | 117 | 117 | 117 | -14 | -14 | -14 | 103 | 103 | 103 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 556 | 556 | 556 | 60 | 60 | 60 | 616 | 616 | 616 |
| FTE | 5-YR Average | 2.3 | 2.3 | 2.3 | 0.8 | 0.8 | 0.8 | 3.1 | 3.1 | 3.1 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|---|------------|----------|-----------|------------|-------------|
| 2022 | 33 | 0 | 0 | 33 | 0.3 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2022 | 41 | 3 | 0 | 44 | 0.5 | 1-Sided Adj |
| Explanation: | Incremental: 1 Administrative Assistant. | | | | | |
| 2022 | 0 | -17 | 0 | -17 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of shareholder funded Affiliate Audit Costs | | | | | |
| 2022 Total | 74 | -14 | 0 | 60 | 0.8 | |
| 2023 | 33 | 0 | 0 | 33 | 0.3 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2023 | 41 | 3 | 0 | 44 | 0.5 | 1-Sided Adj |
| Explanation: | Incremental: 1 Administrative Assistant. | | | | | |
| 2023 | 0 | -17 | 0 | -17 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of shareholder funded Affiliate Audit Costs | | | | | |
| 2023 Total | 74 | -14 | 0 | 60 | 0.8 | |
| 2024 | 33 | 0 | 0 | 33 | 0.3 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2024 | 41 | 3 | 0 | 44 | 0.5 | 1-Sided Adj |
| Explanation: | Incremental: 1 Administrative Assistant. | | | | | |
| 2024 | 0 | -17 | 0 | -17 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of shareholder funded Affiliate Audit Costs | | | | | |
| 2024 Total | 74 | -14 | 0 | 60 | 0.8 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG013.000 - CONTROLLER & CFO

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 796 | 803 | 469 | 130 | 252 |
| Non-Labor | -8 | 2 | 330 | 137 | 85 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 788 | 805 | 798 | 267 | 337 |
| FTE | 3.5 | 3.6 | 2.7 | 0.8 | 1.4 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | -310 | -321 | -73 | -2 | -2 |
| Non-Labor | -138 | 21 | 168 | -37 | -1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -448 | -300 | 95 | -39 | -3 |
| FTE | -1.0 | -1.0 | -0.2 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 486 | 482 | 395 | 128 | 250 |
| Non-Labor | -147 | 23 | 498 | 100 | 84 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 339 | 505 | 893 | 228 | 334 |
| FTE | 2.5 | 2.6 | 2.5 | 0.8 | 1.4 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 82 | 83 | 75 | 22 | 44 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 82 | 83 | 75 | 22 | 44 |
| FTE | 0.4 | 0.4 | 0.5 | 0.2 | 0.3 |
| Escalation to 2021\$ | | | | | |
| Labor | 65 | 48 | 26 | 4 | 0 |
| Non-Labor | -18 | 2 | 36 | 8 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 47 | 50 | 62 | 12 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 634 | 613 | 497 | 155 | 295 |
| Non-Labor | -165 | 25 | 534 | 108 | 84 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 469 | 638 | 1,030 | 262 | 378 |
| FTE | 2.9 | 3.0 | 3.0 | 1.0 | 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG013.000 - CONTROLLER & CFO

Summary of Adjustments to Recorded:

| | | In Nominal \$ (000) Incurred Costs | | | | |
|--------------|-------------|------------------------------------|-----------|------------|-----------|--|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Labor | -310 | -321 | -73 | -2 | -2 | |
| Non-Labor | -138 | 21 | 168 | -37 | -0.716 | |
| NSE | 0 | 0 | 0 | 0 | 0 | |
| Total | -448 | -300 | 95 | -39 | -3 | |
| FTE | -1.0 | -1.0 | -0.2 | 0.0 | 0.0 | |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|--|-------------|----------|-------------|-------------|
| 2017 | -308 | -4 | 0 | -1.0 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2017 | 0 | -24 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Net impact of payments for event season tickets and chargebacks to internal partners. | | | | |
| 2017 | -2 | 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 | -110 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-A&G GRC expenses. | | | | |
| 2017 Total | -310 | -138 | 0 | -1.0 | |
| 2018 | -319 | -7 | 0 | -1.0 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2018 | 0 | 28 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Net impact of charges for event season tickets and chargebacks to internal partners. | | | | |
| 2018 | -2 | 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: | Removal of promotional items & apparel. | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: A. Accounting and Finance
Category-Sub: 1. Accounting and Finance
Workpaper: 2AG013.000 - CONTROLLER & CFO

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|--|-------------|------------|-------------|------------------------------|
| 2018 Total | -321 | 21 | 0 | -1.0 | |
| 2019 | -71 | -4 | 0 | -0.2 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2019 | 0 | 163 | 0 | 0.0 | CCTR Transf To 2200-8000.002 |
| Explanation: | Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25). | | | | |
| 2019 | -2 | 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 | 9 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Net impact of payments for event season tickets and chargebacks to internal partners. | | | | |
| 2019 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2019 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2019 Total | -73 | 168 | 0 | -0.2 | |
| 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 | 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 | -8 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2020 | 0 | -26 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Net impact of payments for event season tickets and chargebacks to internal partners. | | | | |
| 2020 | -2 | 0 | 0 | 0.0 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: A. Accounting and Finance
 Category-Sub: 1. Accounting and Finance
 Workpaper: 2AG013.000 - CONTROLLER & CFO

| <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 Total | -2 | -37 | 0 | 0.0 | |
| 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 | -2 | 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 Total | -2 | -1 | 0 | 0.0 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Workpaper: VARIOUS

Summary for Category: B. Legal

| | In 2021\$ (000) Incurred Costs | | | |
|--------------|--------------------------------|-------------------|---------------|---------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| Labor | 8,062 | 8,243 | 8,414 | 8,414 |
| Non-Labor | 5,967 | 8,790 | 8,796 | 8,796 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 14,029 | 17,033 | 17,210 | 17,210 |
| FTE | 44.1 | 46.1 | 47.9 | 47.9 |

Workpapers belonging to this Category:

2AG007.000 LEGAL

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 8,062 | 8,243 | 8,414 | 8,414 |
| Non-Labor | 317 | 323 | 329 | 329 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 8,379 | 8,566 | 8,743 | 8,743 |
| FTE | 44.1 | 46.1 | 47.9 | 47.9 |

2AG010.000 CLAIMS PAYMENTS AND RECOVERY

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 0 | 0 | 0 | 0 |
| Non-Labor | 5,650 | 8,467 | 8,467 | 8,467 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 5,650 | 8,467 | 8,467 | 8,467 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG007.000 - LEGAL

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 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 four Assistant General Counsels, who oversee the Regulatory, Litigation / Environmental, and Commercial practice areas.

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 2017-2021 historical period.

Non-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. Non-labor has exhibited an overall upward trend during the 2017-2021 historical period.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

| | | In 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|--------------|--------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 7,313 | 7,494 | 7,407 | 7,642 | 8,062 | 8,244 | 8,415 | 8,415 | |
| Non-Labor | | 568 | 408 | 409 | 515 | 317 | 323 | 329 | 329 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 7,881 | 7,901 | 7,816 | 8,156 | 8,380 | 8,567 | 8,744 | 8,744 | |
| FTE | | 40.0 | 40.2 | 38.6 | 40.5 | 44.1 | 46.1 | 47.9 | 47.9 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Workpaper: 2AG007.000 - LEGAL

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 | 8,062 | 8,062 | 8,062 | 181 | 352 | 352 | 8,243 | 8,414 | 8,414 |
| Non-Labor | Base YR Rec | 317 | 317 | 317 | 6 | 12 | 12 | 323 | 329 | 329 |
| NSE | Base YR Rec | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 8,380 | 8,380 | 8,380 | 187 | 364 | 364 | 8,567 | 8,744 | 8,744 |
| FTE | Base YR Rec | 44.1 | 44.1 | 44.1 | 2.0 | 3.8 | 3.8 | 46.1 | 47.9 | 47.9 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|--|-----------|----------|------------|------------|-------------|
| 2022 | 181 | 6 | 0 | 187 | 2.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Senior Paralegal, 1 Administrative Assistant. | | | | | |
| 2022 Total | 181 | 6 | 0 | 187 | 2.0 | |
| 2023 | 352 | 12 | 0 | 364 | 3.8 | 1-Sided Adj |
| Explanation: | Incremental: 2 Senior Paralegals, 1 Administrative Assistant, 1 Research Attorney. | | | | | |
| 2023 Total | 352 | 12 | 0 | 364 | 3.8 | |
| 2024 | 352 | 12 | 0 | 364 | 3.8 | 1-Sided Adj |
| Explanation: | Incremental: 2 Senior Paralegals, 1 Administrative Assistant, 1 Research Attorney. | | | | | |
| 2024 Total | 352 | 12 | 0 | 364 | 3.8 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 5,932 | 6,049 | 5,928 | 6,342 | 6,926 |
| Non-Labor | 511 | 382 | -33 | 506 | 465 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 6,443 | 6,431 | 5,895 | 6,848 | 7,391 |
| FTE | 35.1 | 34.6 | 32.4 | 34.0 | 37.4 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | -325 | -158 | -32 | -33 | -73 |
| Non-Labor | -6 | -8 | 415 | -28 | -148 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -331 | -166 | 383 | -61 | -221 |
| FTE | -1.1 | -0.5 | -0.1 | -0.1 | -0.3 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 5,607 | 5,891 | 5,896 | 6,309 | 6,853 |
| Non-Labor | 505 | 374 | 382 | 478 | 317 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 6,112 | 6,265 | 6,277 | 6,787 | 7,170 |
| FTE | 34.0 | 34.1 | 32.3 | 33.9 | 37.1 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 950 | 1,014 | 1,118 | 1,112 | 1,210 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 950 | 1,014 | 1,118 | 1,112 | 1,210 |
| FTE | 6.0 | 6.1 | 6.3 | 6.6 | 7.0 |
| Escalation to 2021\$ | | | | | |
| Labor | 755 | 589 | 393 | 221 | 0 |
| Non-Labor | 63 | 34 | 27 | 37 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 819 | 623 | 421 | 257 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 7,313 | 7,494 | 7,407 | 7,642 | 8,062 |
| Non-Labor | 568 | 408 | 409 | 515 | 317 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 7,881 | 7,901 | 7,816 | 8,156 | 8,380 |
| FTE | 40.0 | 40.2 | 38.6 | 40.5 | 44.1 |

* 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL

Summary of Adjustments to Recorded:

| | | In Nominal \$ (000) Incurred Costs | | | | |
|--------------|-------------|------------------------------------|------------|------------|-------------|--|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Labor | -325 | -158 | -32 | -33 | -73 | |
| Non-Labor | -6 | -8 | 415 | -28 | -148 | |
| NSE | 0 | 0 | 0 | 0 | 0 | |
| Total | -331 | -166 | 383 | -61 | -221 | |
| FTE | -1.1 | -0.5 | -0.1 | -0.1 | -0.3 | |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|--|------|-----|------|------------------------------|
| 2017 | -293 | -4 | 0 | -1.0 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2017 | 0 | 0 | 0 | 0.0 | CCTR Transf To 2200-8000.002 |
| Explanation: | Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25). | | | | |
| 2017 | -11 | 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 | -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 | -3 | 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 | -16 | 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 | 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. | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|--|-------------|------------|-------------|-----------------|
| 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 | 0 | -2 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2017 Total | -325 | -6 | 0 | -1.1 | |
| 2018 | -126 | -3 | 0 | -0.4 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2018 | -11 | 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 | -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 | -3 | 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 | -16 | 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 | 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 | -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 | 0 | -5 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2018 Total | -158 | -8 | 0 | -0.5 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|-------------|------------------------------|
| 2019 | 0 | -6 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2019 | 0 | 426 | 0 | 0.0 | CCTR Transf To 2200-8000.002 |
| Explanation: | Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25). | | | | |
| 2019 | -11 | 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 | -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 | -3 | 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 | -16 | 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 | 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 | -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 | 0 | -5 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2019 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2019 Total | -32 | 415 | 0 | -0.1 | |
| 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). | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|--|-------------|------------|------------|-----------------|
| 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 | -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 | -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 | -8 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits). | | | | |
| 2020 | -11 | 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 | -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 | -3 | 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 | -16 | 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 | 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 | -1 | 0 | 0 | 0.0 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Category-Sub: 1. Legal
Workpaper: 2AG007.000 - LEGAL

| <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) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2020 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2020 Total | -33 | -28 | 0 | -0.1 | |
| 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 | -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 | -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 | -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). | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Workpaper: 2AG007.000 - LEGAL

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|-------------|-----------------|
| 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 | -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: | Removal of tickets and events expenses. | | | | |
| 2021 | -11 | 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 | -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 | 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 | -16 | 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. | | | | |
| 2021 | 0 | -134 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2021 | -45 | 0 | 0 | -0.2 | 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 | -73 | -148 | 0 | -0.3 | |

Note: Totals may include rounding differences.

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

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 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 and/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 average methodology produces the most representative forecast of Claims Payments and Recovery expenses because it captures the annual fluctuations in activity. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these costs in prior SoCalGas GRCs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

| | | In 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|---------------|---------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Non-Labor | | 6,044 | 16,707 | 10,926 | 3,006 | 5,650 | 8,467 | 8,467 | 8,467 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 6,044 | 16,707 | 10,926 | 3,006 | 5,650 | 8,467 | 8,467 | 8,467 | |
| 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 5-YR Average | 8,467 | 8,467 | 8,467 | 0 | 0 | 0 | 8,467 | 8,467 | 8,467 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 8,467 | 8,467 | 8,467 | 0 | 0 | 0 | 8,467 | 8,467 | 8,467 |
| 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>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>Total</u> | <u>FTE</u> | <u>Adj Type</u> |
|-------------|--------------|-------------|------------|--------------|------------|-----------------|
|-------------|--------------|-------------|------------|--------------|------------|-----------------|

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Category-Sub: 1. Legal
Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$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 | 5,370 | 15,317 | 10,192 | 2,793 | 5,650 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 5,370 | 15,317 | 10,192 | 2,793 | 5,650 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 5,370 | 15,317 | 10,192 | 2,793 | 5,650 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 5,370 | 15,317 | 10,192 | 2,793 | 5,650 |
| 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 2021\$ | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 673 | 1,390 | 734 | 213 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 673 | 1,390 | 734 | 213 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 6,044 | 16,707 | 10,926 | 3,006 | 5,650 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 6,044 | 16,707 | 10,926 | 3,006 | 5,650 |
| 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|--------------|---------------|---------------|--------------|--------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 5,370 | 15,317 | 10,192 | 2,793 | 5,650 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 5,370 | 15,317 | 10,192 | 2,793 | 5,650 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|------------------------------|---------------|----------|------------|-------------|
| 2017 | 0 | 4,988 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims payments data | | | | |
| 2017 | 0 | 382 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims recovery expense data | | | | |
| 2017 Total | 0 | 5,370 | 0 | 0.0 | |
| 2018 | 0 | 14,749 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims payments data | | | | |
| 2018 | 0 | 568 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims recovery expense data | | | | |
| 2018 Total | 0 | 15,317 | 0 | 0.0 | |
| 2019 | 0 | 9,838 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims payments data | | | | |
| 2019 | 0 | 354 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims recovery expense data | | | | |
| 2019 Total | 0 | 10,192 | 0 | 0.0 | |
| 2020 | 0 | 2,518 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims payments data | | | | |
| 2020 | 0 | 275 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims recovery expense data | | | | |
| 2020 Total | 0 | 2,793 | 0 | 0.0 | |
| 2021 | 0 | 5,313 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims Payments Data | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Workpaper: 2AG010.000 - CLAIMS PAYMENTS AND RECOVERY

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|------------------------------|--------------|------------|------------|-----------------|
| 2021 | 0 | 337 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Claims recovery expense data | | | | |
| 2021 Total | 0 | 5,650 | 0 | 0.0 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Workpaper: 2AG006.000

Summary for Category: C. Business Strategy & Energy Policy

| | In 2021\$ (000) Incurred Costs | | | |
|--------------|--------------------------------|-------------------|--------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| Labor | 2,471 | 2,961 | 3,499 | 3,736 |
| Non-Labor | 354 | 866 | 872 | 1,078 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 2,825 | 3,827 | 4,371 | 4,814 |
| FTE | 17.5 | 21.0 | 25.2 | 27.2 |

Workpapers belonging to this Category:

2AG006.000 BUSINESS STRATEGY & ENERGY POLICY

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 2,471 | 2,961 | 3,499 | 3,736 |
| Non-Labor | 354 | 866 | 872 | 1,078 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 2,825 | 3,827 | 4,371 | 4,814 |
| FTE | 17.5 | 21.0 | 25.2 | 27.2 |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

Activity Description:

The Business Strategy & Energy Policy (BSEP) team was formed in 2021 by merging the Policy & Environmental Solutions team, established in 2013 and expanded in 2015, with the new Business Strategy group. Business Strategy & Energy Policy is comprised of: Energy Policy (EP), Planning & Legislative Analysis (P&LA), and Business Strategy (BS). The groups are collectively responsible for policy and legislative analysis, decarbonization planning, engagement and outreach related to existing and proposed state and federal policies, which are increasingly focused on the transition away from traditional natural gas, as well as long-term organizational strategic and system planning toward decarbonization targets. This group also includes environmental program managers that monitor and analyze issues to identify air quality regulatory and compliance impacts on SoCalGas customers and on utility operations. The group works directly with air agency staff and with customers on rulemaking and compliance matters.

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 2017-2021 historical period. This is primarily due to the increased focus on policy, regulatory, and legislative matters relative to natural gas, decarbonization planning, and clean fuels. 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 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 2017-2021 historical period. This is primarily due to the increased focus on policy, regulatory, and legislative matters relative to natural gas, decarbonization planning, and clean fuels. Therefore, the base year provides a reasonable starting point for future expenditures.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

| | | In 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|--------------|--------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 2,109 | 2,410 | 1,572 | 2,180 | 2,471 | 2,961 | 3,499 | 3,736 | |
| Non-Labor | | 482 | 571 | 265 | 439 | 354 | 866 | 872 | 1,078 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 2,591 | 2,980 | 1,837 | 2,619 | 2,825 | 3,827 | 4,371 | 4,814 | |
| FTE | | 15.0 | 17.0 | 12.6 | 14.9 | 17.5 | 21.0 | 25.2 | 27.2 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

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 | 2,471 | 2,471 | 2,471 | 490 | 1,028 | 1,265 | 2,961 | 3,499 | 3,736 |
| Non-Labor | Base YR Rec | 354 | 354 | 354 | 512 | 518 | 724 | 866 | 872 | 1,078 |
| NSE | Base YR Rec | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 2,825 | 2,825 | 2,825 | 1,002 | 1,546 | 1,989 | 3,827 | 4,371 | 4,814 |
| FTE | Base YR Rec | 17.5 | 17.5 | 17.5 | 3.5 | 7.7 | 9.7 | 21.0 | 25.2 | 27.2 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|---|------------|----------|--------------|------------|-------------|
| 2022 | 265 | 0 | 0 | 265 | 1.7 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2022 | 225 | 12 | 0 | 237 | 1.8 | 1-Sided Adj |
| Explanation: | Incremental: 2 Managers, 1 Advisor, 1 Project Manager. | | | | | |
| 2022 | 0 | 500 | 0 | 500 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses for Gas System Planning OIR. | | | | | |
| 2022 Total | 490 | 512 | 0 | 1,002 | 3.5 | |
| 2023 | 265 | 0 | 0 | 265 | 1.7 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2023 | 763 | 18 | 0 | 781 | 6.0 | 1-Sided Adj |
| Explanation: | Incremental: 3 Managers, 2 Advisors, 1 Project Manager. | | | | | |
| 2023 | 0 | 500 | 0 | 500 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses for Gas System Planning OIR. | | | | | |
| 2023 Total | 1,028 | 518 | 0 | 1,546 | 7.7 | |
| 2024 | 265 | 0 | 0 | 265 | 1.7 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the base year. | | | | | |
| 2024 | 1,000 | 24 | 0 | 1,024 | 8.0 | 1-Sided Adj |
| Explanation: | Incremental: 3 Managers, 3 Advisors, 2 Project Managers. | | | | | |
| 2024 | 0 | 700 | 0 | 700 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses for Gas System Planning OIR. | | | | | |
| 2024 Total | 1,265 | 724 | 0 | 1,989 | 9.7 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 1,275 | 1,513 | 914 | 1,535 | 1,645 |
| Non-Labor | 973 | 1,260 | 655 | 486 | 755 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 2,248 | 2,773 | 1,569 | 2,021 | 2,400 |
| FTE | 10.1 | 11.3 | 7.9 | 10.4 | 10.8 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 342 | 382 | 337 | 264 | 456 |
| Non-Labor | -545 | -737 | -407 | -78 | -401 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -202 | -355 | -70 | 187 | 54 |
| FTE | 2.6 | 3.1 | 2.5 | 2.0 | 3.8 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 1,617 | 1,894 | 1,251 | 1,800 | 2,100 |
| Non-Labor | 429 | 523 | 247 | 408 | 354 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 2,046 | 2,417 | 1,499 | 2,208 | 2,454 |
| FTE | 12.7 | 14.4 | 10.4 | 12.4 | 14.6 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 274 | 326 | 237 | 317 | 371 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 274 | 326 | 237 | 317 | 371 |
| FTE | 2.3 | 2.6 | 2.2 | 2.5 | 2.9 |
| Escalation to 2021\$ | | | | | |
| Labor | 218 | 189 | 83 | 63 | 0 |
| Non-Labor | 54 | 47 | 18 | 31 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 272 | 237 | 101 | 94 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 2,109 | 2,410 | 1,572 | 2,180 | 2,471 |
| Non-Labor | 482 | 571 | 265 | 439 | 354 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 2,591 | 2,980 | 1,837 | 2,619 | 2,825 |
| FTE | 15.0 | 17.0 | 12.6 | 14.9 | 17.5 |

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|-------------|-------------|------------|------------|-----------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 342 | 382 | 337 | 264 | 456 |
| Non-Labor | -545 | -737 | -407 | -78 | -401 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -202 | -355 | -70 | 187 | 54 |
| FTE | 2.6 | 3.1 | 2.5 | 2.0 | 3.8 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|--|------|-----|------|--------------------------------|
| 2017 | 0 | 0 | 0 | 0.0 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2017 | 0 | 20 | 0 | 0.0 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2017 | 398 | 31 | 0 | 3.0 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2017 | -17 | 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 | -21 | 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 | -16 | 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 | -0.1 | 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 | 0 | -52 | 0 | 0.0 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|--------------------------------|
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2017 | 0 | -544 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2017 Total | 342 | -545 | 0 | 2.6 | |
| 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 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2018 | 0 | -20 | 0 | 0.0 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2018 | 446 | 72 | 0 | 3.5 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2018 | -17 | 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 | -21 | 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 | -16 | 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 | -0.1 | 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 | 0 | -48 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2018 | 0 | -738 | 0 | 0.0 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|--------------------------------|
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2018 | -8 | 0 | 0 | 0.0 | 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. | | | | |
| 2018 Total | 382 | -737 | 0 | 3.1 | |
| 2019 | 402 | 33 | 0 | 3.0 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2019 | 0 | 3 | 0 | 0.0 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2019 | 0 | 27 | 0 | 0.0 | CCTR Transf To 2200-8000.002 |
| Explanation: | Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25). | | | | |
| 2019 | 0 | 44 | 0 | 0.0 | CCTR Transf To 2200-8000.002 |
| Explanation: | Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25). | | | | |
| 2019 | 0 | -22 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2019 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-GRC expenses. | | | | |
| 2019 | -17 | 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 | -21 | 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 | -16 | 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 | -0.1 | 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. | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|--------------------------------|
| 2019 | 0 | -492 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2019 | -9 | 0 | 0 | -0.1 | 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. | | | | |
| 2019 Total | 337 | -407 | 0 | 2.5 | |
| 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 | -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 | 502 | 0 | 0.0 | CCTR Transf From 2200-2305.000 |
| Explanation: | Transfer historical costs from Director of Regulatory Affairs (workpaper 2200-2305.000) to Business Strategy & Energy Policy (workpaper 2AG006.000), where they reside and will be forecasted. | | | | |
| 2020 | 329 | 13 | 0 | 2.4 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2020 | 0 | 4 | 0 | 0.0 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 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 | -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 | -17 | 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 | -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 | -21 | 0 | 0 | -0.1 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

| <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 | -16 | 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 | -1 | 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 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2020 | 0 | -589 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2020 | -9 | 0 | 0 | 0.0 | 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. | | | | |
| 2020 Total | 264 | -78 | 0 | 2.0 | |
| 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 | 512 | 29 | 0 | 4.3 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 2021 | 10 | 0 | 0 | 0.1 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 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). | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: C. Business Strategy & Energy Policy
 Category-Sub: 1. Energy Policy and Strategic Planning
 Workpaper: 2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|--------------------------------|
| 2021 | 0 | 0 | 0 | 0.0 | CCTR Transf From 2200-2288.000 |
| Explanation: | Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted. | | | | |
| 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 | -122 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-GRC expenses. | | | | |
| 2021 | 0 | -49 | 0 | 0.0 | CCTR Transf To 2200-2101.000 |
| Explanation: | Transfer of expenses from Administrative & General (Ex. SCG-29) to where they reside and will be forecasted in People and Culture (Ex. SCG-28). | | | | |
| 2021 | -12 | 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. | | | | |
| 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 | -3 | 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 | -12 | 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. | | | | |
| 2021 | -1 | 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. | | | | |
| 2021 | 0 | -41 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2021 | 0 | -214 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2021 | -38 | 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 | 456 | -401 | 0 | 3.8 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Workpaper: 2AG008.000

Summary for Category: D. Regulatory Affairs

| | In 2021\$ (000) Incurred Costs | | | |
|--------------|--------------------------------|-------------------|------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| Labor | 772 | 772 | 772 | 901 |
| Non-Labor | 61 | 211 | 111 | 114 |
| NSE | 0 | 0 | 0 | 0 |
| Total | <u>833</u> | <u>983</u> | <u>883</u> | <u>1,015</u> |
| FTE | 5.6 | 5.6 | 5.6 | 6.6 |

Workpapers belonging to this Category:

2AG008.000 REGULATORY TARIFFS & INFO

| | | | | |
|--------------|------------|------------|------------|--------------|
| Labor | 772 | 772 | 772 | 901 |
| Non-Labor | 61 | 211 | 111 | 114 |
| NSE | 0 | 0 | 0 | 0 |
| Total | <u>833</u> | <u>983</u> | <u>883</u> | <u>1,015</u> |
| FTE | 5.6 | 5.6 | 5.6 | 6.6 |

Note: Totals may include rounding differences.

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

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 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 Information 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. The Regulatory Special Projects Team primarily provides project management for SoCalGas related to specific California Public Utilities Commission Proceedings (CPUC) – Investigation 17-02-002, Investigation 19-06-014, and Investigation 19-06-016. This cost center’s functions include coordinating support for and participation in the identified proceedings, as well as related activities before the CPUC.

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 2017-2021 historical period. This is primarily due to the increased support for our internal and operational business partners. 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.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

| | | In 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|------------|-------------------|------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 275 | 311 | 501 | 695 | 772 | 772 | 772 | 901 | |
| Non-Labor | | 128 | 296 | 117 | 120 | 61 | 212 | 112 | 115 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 403 | 607 | 619 | 815 | 834 | 984 | 884 | 1,016 | |
| FTE | | 2.7 | 3.1 | 4.1 | 5.2 | 5.6 | 5.6 | 5.6 | 6.6 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

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 | 772 | 772 | 772 | 0 | 0 | 129 | 772 | 772 | 901 |
| Non-Labor | Base YR Rec | 61 | 61 | 61 | 150 | 50 | 53 | 211 | 111 | 114 |
| NSE | Base YR Rec | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 834 | 834 | 834 | 150 | 50 | 182 | 984 | 884 | 1,016 |
| FTE | Base YR Rec | 5.6 | 5.6 | 5.6 | 0.0 | 0.0 | 1.0 | 5.6 | 5.6 | 6.6 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|--|------------|----------|------------|------------|-------------|
| 2022 | 0 | 150 | 0 | 150 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses to send out 3 additional bill inserts to customers. | | | | | |
| 2022 Total | 0 | 150 | 0 | 150 | 0.0 | |
| 2023 | 0 | 50 | 0 | 50 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses to send out 1 additional bill insert to customers. | | | | | |
| 2023 Total | 0 | 50 | 0 | 50 | 0.0 | |
| 2024 | 129 | 3 | 0 | 132 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Project Manager. | | | | | |
| 2024 | 0 | 50 | 0 | 50 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses to send out 1 additional bill insert to customers. | | | | | |
| 2024 Total | 129 | 53 | 0 | 182 | 1.0 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 211 | 244 | 257 | 282 | 300 |
| Non-Labor | 114 | 271 | 105 | 106 | 51 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 325 | 516 | 362 | 388 | 351 |
| FTE | 2.3 | 2.6 | 2.6 | 2.7 | 2.6 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 142 | 292 | 357 |
| Non-Labor | 0 | 0 | 5 | 5 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 147 | 297 | 367 |
| FTE | 0.0 | 0.0 | 0.8 | 1.7 | 2.1 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 211 | 244 | 399 | 574 | 656 |
| Non-Labor | 114 | 271 | 109 | 111 | 61 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 325 | 516 | 509 | 685 | 718 |
| FTE | 2.3 | 2.6 | 3.4 | 4.4 | 4.7 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 36 | 42 | 76 | 101 | 116 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 36 | 42 | 76 | 101 | 116 |
| FTE | 0.4 | 0.5 | 0.7 | 0.8 | 0.9 |
| Escalation to 2021\$ | | | | | |
| Labor | 28 | 24 | 27 | 20 | 0 |
| Non-Labor | 14 | 25 | 8 | 9 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 43 | 49 | 35 | 29 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 275 | 311 | 501 | 695 | 772 |
| Non-Labor | 128 | 296 | 117 | 120 | 61 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 403 | 607 | 619 | 815 | 834 |
| FTE | 2.7 | 3.1 | 4.1 | 5.2 | 5.6 |

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Workpaper: 2AG008.000 - REGULATORY TARIFFS & INFO

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|----------|----------|------------|------------|------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 0 | 0 | 142 | 292 | 357 |
| Non-Labor | 0 | 0 | 5 | 5 | 11 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 147 | 297 | 367 |
| FTE | 0.0 | 0.0 | 0.8 | 1.7 | 2.1 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|---|-----------|----------|------------|--------------------------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 | 142 | 5 | 0 | 0.8 | CCTR Transf From 2200-2022.000 |
| Explanation: | Transfer of costs from cost center 2200-2309 to Regulatory Tariffs and Info (workpaper 2AG008.000) where they reside and will be forecasted. | | | | |
| 2019 Total | 142 | 5 | 0 | 0.8 | |
| 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 | 292 | 6 | 0 | 1.7 | CCTR Transf From 2200-2022.000 |
| Explanation: | Transfer of costs from cost center 2200-2309 to Regulatory Tariffs and Info (workpaper 2AG008.000) where they reside and will be forecasted. | | | | |
| 2020 Total | 292 | 5 | 0 | 1.7 | |
| 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 | 357 | 12 | 0 | 2.1 | CCTR Transf From 2200-2022.000 |
| Explanation: | Transfer of costs from cost center 2200-2309 to Regulatory Tariffs and Info (workpaper 2AG008.000) where they reside and will be forecasted. | | | | |
| 2021 Total | 357 | 11 | 0 | 2.1 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: E. External Affairs
 Workpaper: 2AG011.000

Summary for Category: E. External Affairs

| | In 2021\$ (000) Incurred Costs | | | |
|--------------|--------------------------------|-------------------|--------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| Labor | 1,827 | 2,024 | 2,135 | 2,135 |
| Non-Labor | 316 | 316 | 319 | 319 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 2,143 | 2,340 | 2,454 | 2,454 |
| FTE | 17.7 | 19.9 | 20.9 | 20.9 |

Workpapers belonging to this Category:

2AG011.000 EXTERNAL AFFAIRS

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 1,827 | 2,024 | 2,135 | 2,135 |
| Non-Labor | 316 | 316 | 319 | 319 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 2,143 | 2,340 | 2,454 | 2,454 |
| FTE | 17.7 | 19.9 | 20.9 | 20.9 |

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG011.000 - EXTERNAL AFFAIRS

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: E. External Affairs
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

Activity Description:

The External Affairs group, a non-shared service, is responsible for supporting business operations by maintaining governmental and community relationships and overseeing media relations and employee communications. The group is made up of two teams: Media Relations and Strategic Engagement (MRSE), as well as Community Relations. MRSE manages and coordinates external communications with a broad set of stakeholders including the media, elected officials, government agencies, community organizations, and members of the public. Community Relations is responsible for philanthropic giving across SoCalGas' service area. This department develops relationships with these groups to facilitate the promotion of SoCalGas's customer programs and services.

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 2017-2021 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 2017-2021 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

Not Applicable.

Summary of Results:

| | | In 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|--------------|--------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 1,272 | 1,388 | 1,335 | 1,563 | 1,827 | 2,023 | 2,134 | 2,134 | |
| Non-Labor | | 185 | 210 | 194 | 153 | 316 | 316 | 319 | 319 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 1,457 | 1,598 | 1,529 | 1,716 | 2,143 | 2,339 | 2,453 | 2,453 | |
| FTE | | 12.7 | 13.3 | 12.3 | 14.9 | 17.7 | 19.9 | 20.9 | 20.9 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: E. External Affairs
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

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 | 1,827 | 1,827 | 1,827 | 197 | 308 | 308 | 2,024 | 2,135 | 2,135 |
| Non-Labor | Base YR Rec | 316 | 316 | 316 | 0 | 3 | 3 | 316 | 319 | 319 |
| NSE | Base YR Rec | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 2,143 | 2,143 | 2,143 | 197 | 311 | 311 | 2,340 | 2,454 | 2,454 |
| FTE | Base YR Rec | 17.7 | 17.7 | 17.7 | 2.2 | 3.2 | 3.2 | 19.9 | 20.9 | 20.9 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---|------------|----------|----------|------------|------------|-------------|
| 2022 | 197 | 0 | 0 | 197 | 2.2 | 1-Sided Adj |
| Explanation: Labor add back for the full-year impact of positions vacant during the base year. | | | | | | |
| 2022 Total | 197 | 0 | 0 | 197 | 2.2 | |
| 2023 | 197 | 0 | 0 | 197 | 2.2 | 1-Sided Adj |
| Explanation: Labor add back for the full-year impact of positions vacant during the base year. | | | | | | |
| 2023 | 111 | 3 | 0 | 114 | 1.0 | 1-Sided Adj |
| Explanation: Incremental: 1 Advisor. | | | | | | |
| 2023 Total | 308 | 3 | 0 | 311 | 3.2 | |
| 2024 | 197 | 0 | 0 | 197 | 2.2 | 1-Sided Adj |
| Explanation: Labor add back for the full-year impact of positions vacant during the base year. | | | | | | |
| 2024 | 111 | 3 | 0 | 114 | 1.0 | 1-Sided Adj |
| Explanation: Incremental: 1 Advisor. | | | | | | |
| 2024 Total | 308 | 3 | 0 | 311 | 3.2 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. External Affairs
Category-Sub: 1. External Affairs
Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 920 | 997 | 1,022 | 1,291 | 1,570 |
| Non-Labor | 231 | 320 | 252 | 259 | 440 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,151 | 1,317 | 1,274 | 1,550 | 2,010 |
| FTE | 10.0 | 10.4 | 9.8 | 12.6 | 14.7 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 56 | 94 | 41 | 0 | -18 |
| Non-Labor | -67 | -128 | -71 | -117 | -124 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -11 | -33 | -31 | -117 | -141 |
| FTE | 0.8 | 1.0 | 0.4 | 0.0 | 0.2 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 976 | 1,092 | 1,063 | 1,291 | 1,553 |
| Non-Labor | 164 | 192 | 181 | 142 | 316 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,140 | 1,284 | 1,244 | 1,433 | 1,869 |
| FTE | 10.8 | 11.3 | 10.3 | 12.5 | 14.9 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 165 | 188 | 201 | 227 | 274 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 165 | 188 | 201 | 227 | 274 |
| FTE | 1.9 | 2.0 | 2.0 | 2.4 | 2.8 |
| Escalation to 2021\$ | | | | | |
| Labor | 131 | 109 | 71 | 45 | 0 |
| Non-Labor | 21 | 17 | 13 | 11 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 152 | 127 | 84 | 56 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 1,272 | 1,388 | 1,335 | 1,563 | 1,827 |
| Non-Labor | 185 | 210 | 194 | 153 | 316 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,457 | 1,598 | 1,529 | 1,716 | 2,143 |
| FTE | 12.7 | 13.3 | 12.3 | 14.9 | 17.7 |

* 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
2024 GRC - REVISED ERRATA
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. External Affairs
Category-Sub: 1. External Affairs
Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|------------|------------|------------|-------------|-------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 56 | 94 | 41 | -0.099 | -18 |
| Non-Labor | -67 | -128 | -71 | -117 | -124 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -11 | -33 | -31 | -117 | -141 |
| FTE | 0.8 | 1.0 | 0.4 | 0.0 | 0.2 |

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 | 88 | 1 | 0 | 1.1 | CCTR Transf To 2200-2143.000 |
| Explanation: | Transfer historical social media costs from Customer Services - Information (Ex. SCG-16) to where they reside and will be forecasted in Administrative & General (Ex. SCG-29). | | | | |
| 2017 | -32 | 0 | 0 | -0.3 | 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 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2017 | 0 | -38 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2017 | 0 | -29 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2017 Total | 56 | -67 | 0 | 0.8 | |
| 2018 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. External Affairs
Category-Sub: 1. External Affairs
Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|------------------------------|
| 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 | -1 | 0 | 0 | -0.1 | CCTR Transf To 2200-2428.000 |
| Explanation: | Adjustment reflects PSEP Hydrotest project costs that were erroneously booked to the Projects Outreach team. | | | | |
| 2018 | 128 | 2 | 0 | 1.4 | CCTR Transf To 2200-2143.000 |
| Explanation: | Transfer historical social media costs from Customer Services - Information (Ex. SCG-16) to where they reside and will be forecasted in Administrative & General (Ex. SCG-29). | | | | |
| 2018 | 0 | -25 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-GRC expenses. | | | | |
| 2018 | -32 | 0 | 0 | -0.3 | 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: | Removal of tickets and events expenses. | | | | |
| 2018 | 0 | -64 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2018 | 0 | -24 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2018 | 0 | -16 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Remove non-A&G GRC expenses. | | | | |
| 2018 Total | 94 | -128 | 0 | 1.0 | |
| 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). | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. External Affairs
Category-Sub: 1. External Affairs
Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|------------------------------|
| 2019 | -3 | 0 | 0 | -0.1 | CCTR Transf To 2200-2428.000 |
| Explanation: | Adjustment reflects Pipeline Safety Enhancement Plan (PSEP) Hydrotest project costs that were erroneously booked to the Projects Outreach team. | | | | |
| 2019 | 0 | 21 | 0 | 0.0 | CCTR Transf To 2200-8000.002 |
| Explanation: | Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25). | | | | |
| 2019 | 76 | 2 | 0 | 0.8 | CCTR Transf To 2200-2143.000 |
| Explanation: | Transfer historical social media costs from Customer Services - Information (Ex. SCG-16) to where they reside and will be forecasted in Administrative & General (Ex. SCG-29). | | | | |
| 2019 | 0 | -35 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-GRC expenses. | | | | |
| 2019 | -32 | 0 | 0 | -0.3 | 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: | Removal of tickets and events expenses. | | | | |
| 2019 | 0 | -25 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2019 | 0 | -34 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2019 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Remove non-A&G GRC expenses. | | | | |
| 2019 Total | 41 | -71 | 0 | 0.4 | |
| 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 | -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). | | | | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: E. External Affairs
Category-Sub: 1. External Affairs
Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|------------------------------|
| 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 | -35 | -1 | 0 | -0.4 | CCTR Transf To 2200-2428.000 |
| Explanation: | Adjustment reflects Pipeline Safety Enhancement Program (PSEP) Hydrotest project costs that were erroneously booked to the Projects Outreach team. | | | | |
| 2020 | 67 | 0 | 0 | 0.7 | CCTR Transf To 2200-2143.000 |
| Explanation: | Transfer historical social media costs from Customer Services - Information (Ex. SCG-16) to where they reside and will be forecasted in Administrative & General (Ex. SCG-29). | | | | |
| 2020 | 0 | -70 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-GRC expenses. | | | | |
| 2020 | -32 | 0 | 0 | -0.3 | 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 | -6 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2020 | 0 | -14 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2020 | 0 | -13 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Remove non-A&G GRC expenses. | | | | |
| 2020 Total | 0 | -117 | 0 | 0.0 | |
| 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 | -4 | 0 | 0.0 | 1-Sided Adj |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: E. External Affairs
 Category-Sub: 1. External Affairs
 Workpaper: 2AG011.000 - EXTERNAL AFFAIRS

| <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 | -18 | 0 | 0 | 0.2 | 1-Sided Adj |
| Explanation: | Adjustment reflects PSEP Hydrotest project costs that were erroneously booked to the Projects Outreach team. | | | | |
| 2021 | 0 | -65 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-GRC expenses. | | | | |
| 2021 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2021 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of Non-A&G GRC expenses. | | | | |
| 2021 | 0 | -16 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes. | | | | |
| 2021 | 0 | -21 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2021 | 0 | -12 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Remove non-A&G GRC expenses. | | | | |
| 2021 Total | -18 | -124 | 0 | 0.2 | |

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED ERRATA
 Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares

Summary of Shared Services Workpapers:

| Description | In 2021 \$ (000) Incurred Costs | | | |
|-----------------------|---------------------------------|-------------------|--------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| | 0 | 0 | 0 | 0 |
| B. Legal | 1,461 | 1,443 | 1,639 | 1,639 |
| D. Regulatory Affairs | 3,990 | 4,304 | 4,458 | 4,308 |
| Total | 5,451 | 5,747 | 6,097 | 5,947 |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Cost Center: 2200-2095.000

Summary for Category: B. Legal

| | In 2021\$ (000) Incurred Costs | | | |
|--------------|--------------------------------|-------------------|--------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| Labor | 1,370 | 1,311 | 1,501 | 1,501 |
| Non-Labor | 90 | 132 | 138 | 138 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 1,460 | 1,443 | 1,639 | 1,639 |
| FTE | 12.4 | 11.7 | 13.7 | 13.7 |

Cost Centers belonging to this Category:

2200-2095.000 CLAIMS MANAGEMENT

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| Labor | 1,370 | 1,311 | 1,501 | 1,501 |
| Non-Labor | 90 | 132 | 138 | 138 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 1,460 | 1,443 | 1,639 | 1,639 |
| FTE | 12.4 | 11.7 | 13.7 | 13.7 |

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2095.000 - CLAIMS MANAGEMENT

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT

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.

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|--------------|--------------|--------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 1,072 | 1,358 | 1,358 | 1,395 | 1,370 | 1,310 | 1,500 | 1,500 | |
| Non-Labor | | 242 | 222 | 42 | 64 | 90 | 132 | 138 | 138 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 1,313 | 1,580 | 1,400 | 1,459 | 1,461 | 1,442 | 1,638 | 1,638 | |
| FTE | | 10.1 | 12.6 | 12.5 | 10.9 | 12.4 | 11.7 | 13.7 | 13.7 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 Adjusted-Forecast | | | | |
|-----------------------|------------------------|-----------|----------|--------------|-------------|------------------------|------------|----------|--------------|-------------|
| | Labor | Non-Labor | NSE | Total | FTE | Labor | Non-Labor | NSE | Total | FTE |
| Directly Retained | 0 | 0 | 0 | 0 | 0.0 | 10 | 1 | 0 | 11 | 0.1 |
| Directly Allocated | 0 | 0 | 0 | 0 | 0.0 | -162 | -9 | 0 | -171 | -1.9 |
| Subj. To % Alloc. | 1,370 | 90 | 0 | 1,460 | 12.4 | 1,462 | 140 | 0 | 1,602 | 13.5 |
| Total Incurred | 1,370 | 90 | 0 | 1,460 | 12.4 | 1,310 | 132 | 0 | 1,442 | 11.7 |
| % Allocation | | | | | | | | | | |
| Retained | 99.48% | 99.48% | | | | 99.87% | 99.87% | | | |
| SEU | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| CORP | 0.52% | 0.52% | | | | 0.13% | 0.13% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 Adjusted-Forecast | | | | |
|-----------------------|------------------------|------------|----------|--------------|-------------|------------------------|------------|----------|--------------|-------------|
| | Labor | Non-Labor | NSE | Total | FTE | Labor | Non-Labor | NSE | Total | FTE |
| Directly Retained | 10 | 1 | 0 | 11 | 0.1 | 10 | 1 | 0 | 11 | 0.1 |
| Directly Allocated | -162 | -9 | 0 | -171 | -1.9 | -162 | -9 | 0 | -171 | -1.9 |
| Subj. To % Alloc. | 1,652 | 146 | 0 | 1,798 | 15.5 | 1,652 | 146 | 0 | 1,798 | 15.5 |
| Total Incurred | 1,500 | 138 | 0 | 1,638 | 13.7 | 1,500 | 138 | 0 | 1,638 | 13.7 |
| % Allocation | | | | | | | | | | |
| Retained | 99.87% | 99.87% | | | | 99.87% | 99.87% | | | |
| SEU | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| CORP | 0.13% | 0.13% | | | | 0.13% | 0.13% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2022

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2023

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Cost Center Allocation Percentage for 2024

The allocation methodology is based on a workload study of claims payments processed in historical periods.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT

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 | 1,311 | 1,311 | 1,311 | 0 | 190 | 190 | 1,311 | 1,501 | 1,501 |
| Non-Labor | 5-YR Average | 132 | 132 | 132 | 0 | 6 | 6 | 132 | 138 | 138 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 1,443 | 1,443 | 1,443 | 0 | 196 | 196 | 1,443 | 1,639 | 1,639 |
| FTE | 5-YR Average | 11.7 | 11.7 | 11.7 | 0.0 | 2.0 | 2.0 | 11.7 | 13.7 | 13.7 |

Forecast Adjustment Details:

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>Total</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|--|-------------|------------|--------------|------------|-----------------|
| 2022 Total | 0 | 0 | 0 | 0 | 0.0 | |
| 2023 | 190 | 6 | 0 | 196 | 2.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Senior Advisor, 1 Specialist. | | | | | |
| 2023 Total | 190 | 6 | 0 | 196 | 2.0 | |
| 2024 | 190 | 6 | 0 | 196 | 2.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Senior Advisor, 1 Specialist. | | | | | |
| 2024 Total | 190 | 6 | 0 | 196 | 2.0 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: B. Legal
Category-Sub: 1. Legal
Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 1,016 | 1,259 | 1,279 | 1,202 | 1,165 |
| Non-Labor | 232 | 220 | 54 | 70 | 95 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,248 | 1,479 | 1,332 | 1,273 | 1,260 |
| FTE | 10.6 | 12.7 | 12.5 | 11.1 | 10.4 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | -188 | -188 | -198 | -65 | 0 |
| Non-Labor | -13 | -14 | -14 | -9 | -5 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -201 | -202 | -213 | -74 | -5 |
| FTE | -2.0 | -2.0 | -2.0 | -2.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 828 | 1,071 | 1,080 | 1,138 | 1,165 |
| Non-Labor | 218 | 206 | 39 | 62 | 90 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,046 | 1,277 | 1,120 | 1,199 | 1,255 |
| FTE | 8.6 | 10.7 | 10.5 | 9.1 | 10.4 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 140 | 184 | 205 | 200 | 206 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 140 | 184 | 205 | 200 | 206 |
| FTE | 1.5 | 1.9 | 2.0 | 1.8 | 2.0 |
| Escalation to 2021\$ | | | | | |
| Labor | 103 | 103 | 73 | 57 | 0 |
| Non-Labor | 23 | 17 | 2 | 3 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 126 | 119 | 76 | 60 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 1,072 | 1,358 | 1,358 | 1,395 | 1,370 |
| Non-Labor | 242 | 222 | 42 | 64 | 90 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,313 | 1,580 | 1,400 | 1,459 | 1,461 |
| FTE | 10.1 | 12.6 | 12.5 | 10.9 | 12.4 |

* 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 ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|-------------|-------------|-------------|------------|-----------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | -188 | -188 | -198 | -65 | 0 |
| Non-Labor | -13 | -14 | -14 | -9 | -5 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -201 | -202 | -213 | -74 | -5 |
| FTE | -2.0 | -2.0 | -2.0 | -2.0 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|--|------------|----------|-------------|------------------------------|
| 2017 | -188 | -13 | 0 | -2.0 | CCTR Transf To 2100-3116.000 |
| Explanation: | Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted. | | | | |
| 2017 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2017 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2017 Total | -188 | -13 | 0 | -2.0 | |
| 2018 | -188 | -13 | 0 | -2.0 | CCTR Transf To 2100-3116.000 |
| Explanation: | Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted. | | | | |
| 2018 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2018 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |
| 2018 Total | -188 | -14 | 0 | -2.0 | |
| 2019 | -198 | -14 | 0 | -2.0 | CCTR Transf To 2100-3116.000 |
| Explanation: | Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted. | | | | |
| 2019 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2019 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of promotional items & apparel. | | | | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: B. Legal
 Category-Sub: 1. Legal
 Cost Center: 2200-2095.000 - CLAIMS MANAGEMENT

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|--|-------------|------------|-------------|------------------------------|
| 2019 Total | -198 | -14 | 0 | -2.0 | |
| 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 | -65 | -3 | 0 | -2.0 | CCTR Transf To 2100-3116.000 |
| Explanation: | Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted. | | | | |
| 2020 Total | -65 | -9 | 0 | -2.0 | |
| 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 Total | 0 | -5 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Cost Center: VARIOUS

Summary for Category: D. Regulatory Affairs

| | In 2021\$ (000) Incurred Costs | | | |
|--------------|--------------------------------|-------------------|--------------|--------------|
| | Adjusted-Recorded | Adjusted-Forecast | | |
| | 2021 | 2022 | 2023 | 2024 |
| Labor | 3,807 | 3,830 | 4,081 | 4,081 |
| Non-Labor | 183 | 474 | 377 | 227 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 3,990 | 4,304 | 4,458 | 4,308 |
| FTE | 29.4 | 29.8 | 31.8 | 31.8 |

Cost Centers belonging to this Category:

2200-2075.000 REGULATORY CASE MANAGEMENT

| | | | | |
|--------------|--------------|------------|--------------|--------------|
| Labor | 983 | 895 | 1,024 | 1,024 |
| Non-Labor | 19 | 54 | 57 | 57 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 1,002 | 949 | 1,081 | 1,081 |
| FTE | 9.1 | 8.0 | 9.0 | 9.0 |

2200-2305.000 DIRECTOR OF REGULATORY AFFAIRS

| | | | | |
|--------------|------------|------------|------------|------------|
| Labor | 415 | 312 | 312 | 312 |
| Non-Labor | 16 | 9 | 9 | 9 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 431 | 321 | 321 | 321 |
| FTE | 1.0 | 1.3 | 1.3 | 1.3 |

2200-2307.000 GAS RATES AND ANALYSIS

| | | | | |
|--------------|------------|------------|------------|------------|
| Labor | 248 | 372 | 436 | 436 |
| Non-Labor | 1 | 5 | 5 | 5 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 249 | 377 | 441 | 441 |
| FTE | 1.9 | 2.9 | 3.4 | 3.4 |

2200-2308.000 GAS DEMAND FORECASTING AND ECONOMIC ANALYSIS

| | | | | |
|--------------|------------|--------------|--------------|------------|
| Labor | 792 | 877 | 877 | 877 |
| Non-Labor | 76 | 337 | 237 | 87 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 868 | 1,214 | 1,114 | 964 |
| FTE | 6.3 | 6.6 | 6.6 | 6.6 |

2200-2374.000 GRC AND REVENUE REQUIREMENTS

| | | | | |
|--------------|------------|------------|------------|------------|
| Labor | 478 | 434 | 434 | 434 |
| Non-Labor | 42 | 21 | 21 | 21 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 520 | 455 | 455 | 455 |
| FTE | 3.9 | 3.7 | 3.7 | 3.7 |

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED ERRATA
 Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Cost Center: VARIOUS

| In 2021\$ (000) Incurred Costs | | | |
|--------------------------------|-------------------|------|------|
| Adjusted-Recorded | Adjusted-Forecast | | |
| 2021 | 2022 | 2023 | 2024 |

2200-2401.000 REGULATORY AFFAIRS STRATEGY MANAGER

| | | | | |
|--------------|------------|------------|------------|------------|
| Labor | 123 | 139 | 139 | 139 |
| Non-Labor | 1 | 17 | 17 | 17 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 124 | 156 | 156 | 156 |
| FTE | 0.8 | 0.8 | 0.8 | 0.8 |

2200-2462.000 GRC AND REVENUE REQUIREMENTS

| | | | | |
|--------------|------------|------------|------------|------------|
| Labor | 475 | 553 | 611 | 611 |
| Non-Labor | 21 | 27 | 27 | 27 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 496 | 580 | 638 | 638 |
| FTE | 4.0 | 4.6 | 5.1 | 5.1 |

2200-2544.000 GRC AND REVENUE REQUIREMENTS

| | | | | |
|--------------|------------|------------|------------|------------|
| Labor | 293 | 248 | 248 | 248 |
| Non-Labor | 7 | 4 | 4 | 4 |
| NSE | 0 | 0 | 0 | 0 |
| Total | 300 | 252 | 252 | 252 |
| FTE | 2.4 | 1.9 | 1.9 | 1.9 |

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2075.000 - REGULATORY CASE MANAGEMENT

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 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) manage compliance with all CPUC directives and requirements.

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|--------------|-------------------|--------------|--------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 805 | 852 | 886 | 949 | 983 | 896 | 1,025 | 1,025 | |
| Non-Labor | | 75 | 46 | 111 | 19 | 19 | 54 | 57 | 57 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 880 | 898 | 997 | 968 | 1,003 | 950 | 1,082 | 1,082 | |
| FTE | | 7.3 | 7.7 | 7.8 | 8.0 | 9.1 | 8.0 | 9.0 | 9.0 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 Adjusted-Forecast | | | | |
|-----------------------|------------------------|-----------|----------|--------------|------------|------------------------|-----------|----------|------------|------------|
| | Labor | Non-Labor | NSE | Total | FTE | Labor | Non-Labor | NSE | Total | FTE |
| Directly Retained | 1 | 0 | 0 | 1 | 0.0 | 5 | 1 | 0 | 6 | 0.0 |
| Directly Allocated | 0 | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0.0 |
| Subj. To % Alloc. | 982 | 19 | 0 | 1,001 | 9.1 | 891 | 53 | 0 | 944 | 8.0 |
| Total Incurred | 983 | 19 | 0 | 1,002 | 9.1 | 896 | 54 | 0 | 950 | 8.0 |
| % Allocation | | | | | | | | | | |
| Retained | 82.22% | 82.22% | | | | 82.00% | 82.00% | | | |
| SEU | 17.78% | 17.78% | | | | 18.00% | 18.00% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 Adjusted-Forecast | | | | |
|-----------------------|------------------------|-----------|----------|--------------|------------|------------------------|-----------|----------|--------------|------------|
| | Labor | Non-Labor | NSE | Total | FTE | Labor | Non-Labor | NSE | Total | FTE |
| Directly Retained | 5 | 1 | 0 | 6 | 0.0 | 5 | 1 | 0 | 6 | 0.0 |
| Directly Allocated | 0 | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0.0 |
| Subj. To % Alloc. | 1,020 | 56 | 0 | 1,076 | 9.0 | 1,020 | 56 | 0 | 1,076 | 9.0 |
| Total Incurred | 1,025 | 57 | 0 | 1,082 | 9.0 | 1,025 | 57 | 0 | 1,082 | 9.0 |
| % Allocation | | | | | | | | | | |
| Retained | 82.00% | 82.00% | | | | 82.00% | 82.00% | | | |
| SEU | 18.00% | 18.00% | | | | 18.00% | 18.00% | | | |
| 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 2021

Based on average of employee allocations.

Cost Center Allocation Percentage for 2022

Based on average of employee allocations.

Cost Center Allocation Percentage for 2023

Based on average of employee allocations.

Cost Center Allocation Percentage for 2024

Based on average of employee allocations.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

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 | 895 | 895 | 895 | 0 | 129 | 129 | 895 | 1,024 | 1,024 |
| Non-Labor | 5-YR Average | 54 | 54 | 54 | 0 | 3 | 3 | 54 | 57 | 57 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 949 | 949 | 949 | 0 | 132 | 132 | 949 | 1,081 | 1,081 |
| FTE | 5-YR Average | 8.0 | 8.0 | 8.0 | 0.0 | 1.0 | 1.0 | 8.0 | 9.0 | 9.0 |

Forecast Adjustment Details:

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>Total</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|------------------------------|-------------|------------|--------------|------------|-----------------|
| 2022 Total | 0 | 0 | 0 | 0 | 0.0 | |
| 2023 | 129 | 3 | 0 | 132 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Case Manager. | | | | | |
| 2023 Total | 129 | 3 | 0 | 132 | 1.0 | |
| 2024 | 129 | 3 | 0 | 132 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Case Manager. | | | | | |
| 2024 Total | 129 | 3 | 0 | 132 | 1.0 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 622 | 672 | 704 | 774 | 836 |
| Non-Labor | 68 | 42 | 105 | 21 | 22 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 690 | 715 | 810 | 795 | 858 |
| FTE | 6.2 | 6.5 | 6.5 | 6.8 | 7.7 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -3 | -2 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -3 | -2 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 622 | 672 | 704 | 774 | 836 |
| Non-Labor | 68 | 42 | 105 | 18 | 19 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 690 | 715 | 810 | 792 | 855 |
| FTE | 6.2 | 6.5 | 6.5 | 6.7 | 7.7 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 105 | 116 | 134 | 136 | 148 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 105 | 116 | 134 | 136 | 148 |
| FTE | 1.1 | 1.2 | 1.3 | 1.3 | 1.4 |
| Escalation to 2021\$ | | | | | |
| Labor | 77 | 64 | 48 | 39 | 0 |
| Non-Labor | 7 | 3 | 6 | 1 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 85 | 68 | 54 | 40 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 805 | 852 | 886 | 949 | 983 |
| Non-Labor | 75 | 46 | 111 | 19 | 19 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 880 | 898 | 997 | 968 | 1,003 |
| FTE | 7.3 | 7.7 | 7.8 | 8.0 | 9.1 |

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2075.000 - REGULATORY CASE MANAGEMENT

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | | |
|------------------------------------|--------------|----------|----------|----------|-----------|-----------|
| | Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | | 0 | 0 | 0 | -3 | -2 |
| NSE | | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 | -3 | -2 |
| FTE | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|-------------------|--------------|-------------|------------|------------|-----------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 2020 | 0 | -3 | 0 | 0.0 | 1-Sided Adj |
| 2020 Total | 0 | -3 | 0 | 0.0 | |
| 2021 | 0 | -2 | 0 | 0.0 | 1-Sided Adj |
| 2021 Total | 0 | -2 | 0 | 0.0 | |

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

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.

Beginning of Workpaper
2200-2305.000 - DIRECTOR OF REGULATORY AFFAIRS

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR OF REGULATORY AFFAIRS

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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|------------|-------------------|------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 256 | 205 | 248 | 437 | 415 | 312 | 312 | 312 | |
| Non-Labor | | 4 | 6 | 2 | 16 | 16 | 9 | 9 | 9 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 260 | 212 | 250 | 453 | 431 | 321 | 321 | 321 | |
| FTE | | 1.4 | 0.9 | 1.2 | 1.8 | 1.0 | 1.3 | 1.3 | 1.3 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR OF REGULATORY AFFAIRS

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 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. | 415 | 15 | 0 | 430 | 1.0 | 312 | 9 | 0 | 321 | 1.3 |
| Total Incurred | 415 | 16 | 0 | 431 | 1.0 | 312 | 9 | 0 | 321 | 1.3 |
| % Allocation | | | | | | | | | | |
| Retained | 80.00% | 80.00% | | | | 80.00% | 80.00% | | | |
| SEU | 20.00% | 20.00% | | | | 20.00% | 20.00% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 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. | 312 | 9 | 0 | 321 | 1.3 | 312 | 9 | 0 | 321 | 1.3 |
| Total Incurred | 312 | 9 | 0 | 321 | 1.3 | 312 | 9 | 0 | 321 | 1.3 |
| % Allocation | | | | | | | | | | |
| Retained | 80.00% | 80.00% | | | | 80.00% | 80.00% | | | |
| SEU | 20.00% | 20.00% | | | | 20.00% | 20.00% | | | |
| 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 2021

Based on average of employee allocations.

Cost Center Allocation Percentage for 2022

Based on average of employee allocations.

Cost Center Allocation Percentage for 2023

Based on average of employee allocations.

Cost Center Allocation Percentage for 2024

Based on average of employee allocations.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR OF REGULATORY AFFAIRS

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 | 312 | 312 | 312 | 0 | 0 | 0 | 312 | 312 | 312 |
| 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 | | 321 | 321 | 321 | 0 | 0 | 0 | 321 | 321 | 321 |
| 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>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>Total</u> | <u>FTE</u> | <u>Adj Type</u> |
|-------------|--------------|-------------|------------|--------------|------------|-----------------|
|-------------|--------------|-------------|------------|--------------|------------|-----------------|

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR OF REGULATORY AFFAIRS

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 198 | 162 | 197 | 356 | 353 |
| Non-Labor | 3 | 6 | -24 | 517 | 17 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 202 | 168 | 173 | 874 | 370 |
| FTE | 1.2 | 0.8 | 1.0 | 1.5 | 0.8 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 26 | -502 | -1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 26 | -502 | -1 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 198 | 162 | 197 | 356 | 353 |
| Non-Labor | 3 | 6 | 2 | 15 | 16 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 202 | 168 | 199 | 371 | 369 |
| FTE | 1.2 | 0.8 | 1.0 | 1.5 | 0.8 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 34 | 28 | 37 | 63 | 62 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 34 | 28 | 37 | 63 | 62 |
| FTE | 0.2 | 0.1 | 0.2 | 0.3 | 0.2 |
| Escalation to 2021\$ | | | | | |
| Labor | 25 | 16 | 13 | 18 | 0 |
| Non-Labor | 0 | 0 | 0 | 1 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 25 | 16 | 13 | 19 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 256 | 205 | 248 | 437 | 415 |
| Non-Labor | 4 | 6 | 2 | 16 | 16 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 260 | 212 | 250 | 453 | 431 |
| FTE | 1.4 | 0.9 | 1.2 | 1.8 | 1.0 |

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2305.000 - DIRECTOR OF REGULATORY AFFAIRS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|----------|----------|-----------|-------------|-----------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 26 | -502 | -1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 26 | -502 | -1 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|--|-------------|----------|------------|------------------------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 | 0 | 26 | 0 | 0.0 | CCTR Transf To 2200-8000.002 |
| Explanation: | Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25). | | | | |
| 2019 Total | 0 | 26 | 0 | 0.0 | |
| 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 | -502 | 0 | 0.0 | CCTR Transf To 2200-1217.000 |
| Explanation: | Transfer historical costs from Director of Regulatory Affairs (workpaper 2200-2305.000) to Business Strategy & Energy Policy (workpaper 2AG006.000), where they reside and will be forecasted. | | | | |
| 2020 Total | 0 | -502 | 0 | 0.0 | |
| 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 Total | 0 | -1 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2307.000 - GAS RATES AND ANALYSIS

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2307.000 - GAS RATES AND 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|------------|-------------------|------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 115 | 392 | 390 | 392 | 248 | 372 | 436 | 436 | |
| Non-Labor | | 3 | 1 | 4 | 2 | 1 | 5 | 5 | 5 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 117 | 393 | 395 | 394 | 249 | 377 | 441 | 441 | |
| FTE | | 0.9 | 3.1 | 3.1 | 3.0 | 1.9 | 2.9 | 3.4 | 3.4 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2307.000 - GAS RATES AND ANALYSIS

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 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. | 248 | 1 | 0 | 249 | 1.9 | 372 | 5 | 0 | 377 | 2.9 |
| Total Incurred | 248 | 1 | 0 | 249 | 1.9 | 372 | 5 | 0 | 377 | 2.9 |
| % Allocation | | | | | | | | | | |
| Retained | 75.00% | 75.00% | | | | 75.00% | 75.00% | | | |
| SEU | 25.00% | 25.00% | | | | 25.00% | 25.00% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 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. | 436 | 5 | 0 | 441 | 3.4 | 436 | 5 | 0 | 441 | 3.4 |
| Total Incurred | 436 | 5 | 0 | 441 | 3.4 | 436 | 5 | 0 | 441 | 3.4 |
| % Allocation | | | | | | | | | | |
| Retained | 75.00% | 75.00% | | | | 75.00% | 75.00% | | | |
| SEU | 25.00% | 25.00% | | | | 25.00% | 25.00% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Based on average of employee allocations.

Cost Center Allocation Percentage for 2022

Based on average of employee allocations.

Cost Center Allocation Percentage for 2023

Based on average of employee allocations.

Cost Center Allocation Percentage for 2024

Based on average of employee allocations.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2307.000 - GAS RATES AND ANALYSIS

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 | 307 | 307 | 307 | 65 | 129 | 129 | 372 | 436 | 436 |
| Non-Labor | 5-YR Average | 2 | 2 | 2 | 3 | 3 | 3 | 5 | 5 | 5 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 310 | 310 | 310 | 68 | 132 | 132 | 378 | 442 | 442 |
| FTE | 5-YR Average | 2.4 | 2.4 | 2.4 | 0.5 | 1.0 | 1.0 | 2.9 | 3.4 | 3.4 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|-----------------------------------|----------|----------|------------|------------|-------------|
| 2022 | 65 | 3 | 0 | 68 | 0.5 | 1-Sided Adj |
| Explanation: | Incremental: 1 Principal Advisor. | | | | | |
| 2022 Total | 65 | 3 | 0 | 68 | 0.5 | |
| 2023 | 129 | 3 | 0 | 132 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Principal Advisor. | | | | | |
| 2023 Total | 129 | 3 | 0 | 132 | 1.0 | |
| 2024 | 129 | 3 | 0 | 132 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Principal Advisor. | | | | | |
| 2024 Total | 129 | 3 | 0 | 132 | 1.0 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Cost Center: 2200-2307.000 - GAS RATES AND ANALYSIS

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 89 | 309 | 310 | 319 | 211 |
| Non-Labor | 2 | 1 | 4 | 3 | 2 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 91 | 310 | 315 | 322 | 212 |
| FTE | 0.8 | 2.6 | 2.6 | 2.5 | 1.6 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -1 | -1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -1 | -1 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 89 | 309 | 310 | 319 | 211 |
| Non-Labor | 2 | 1 | 4 | 2 | 1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 91 | 310 | 315 | 322 | 212 |
| FTE | 0.8 | 2.6 | 2.6 | 2.5 | 1.6 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 15 | 53 | 59 | 56 | 37 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 15 | 53 | 59 | 56 | 37 |
| FTE | 0.1 | 0.5 | 0.5 | 0.5 | 0.3 |
| Escalation to 2021\$ | | | | | |
| Labor | 11 | 30 | 21 | 16 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 11 | 30 | 21 | 16 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 115 | 392 | 390 | 392 | 248 |
| Non-Labor | 3 | 1 | 4 | 2 | 1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 117 | 393 | 395 | 394 | 249 |
| FTE | 0.9 | 3.1 | 3.1 | 3.0 | 1.9 |

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2307.000 - GAS RATES AND ANALYSIS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|----------|----------|----------|---------------|---------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -0.914 | -0.600 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -0.914 | -0.600 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|---|-----------|----------|------------|-------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 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 Total | 0 | -1 | 0 | 0.0 | |
| 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 Total | 0 | -1 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2308.000 - GAS DEMAND FORECASTING AND ECONOMIC ANALYSIS

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING AND ECONOMIC 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|------------|-------------------|--------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 954 | 678 | 648 | 699 | 792 | 877 | 877 | 877 | |
| Non-Labor | | 69 | 98 | 102 | 89 | 76 | 337 | 237 | 87 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 1,023 | 777 | 750 | 789 | 868 | 1,214 | 1,114 | 964 | |
| FTE | | 7.2 | 4.9 | 4.7 | 5.0 | 6.3 | 6.6 | 6.6 | 6.6 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING AND ECONOMIC ANALYSIS

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 Adjusted-Forecast | | | | |
|-----------------------|------------------------|-----------|----------|------------|------------|------------------------|------------|----------|--------------|------------|
| | Labor | Non-Labor | NSE | Total | FTE | Labor | Non-Labor | NSE | Total | FTE |
| Directly Retained | 5 | 0 | 0 | 5 | 0.0 | 1 | 0 | 0 | 1 | 0.0 |
| Directly Allocated | 0 | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0.0 |
| Subj. To % Alloc. | 787 | 76 | 0 | 863 | 6.3 | 876 | 337 | 0 | 1,213 | 6.6 |
| Total Incurred | 792 | 76 | 0 | 868 | 6.3 | 877 | 337 | 0 | 1,214 | 6.6 |
| % Allocation | | | | | | | | | | |
| Retained | 54.00% | 54.00% | | | | 54.00% | 54.00% | | | |
| SEU | 46.00% | 46.00% | | | | 46.00% | 46.00% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 Adjusted-Forecast | | | | |
|-----------------------|------------------------|------------|----------|--------------|------------|------------------------|-----------|----------|------------|------------|
| | Labor | Non-Labor | NSE | Total | FTE | Labor | Non-Labor | NSE | Total | FTE |
| Directly Retained | 1 | 0 | 0 | 1 | 0.0 | 1 | 0 | 0 | 1 | 0.0 |
| Directly Allocated | 0 | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0.0 |
| Subj. To % Alloc. | 876 | 237 | 0 | 1,113 | 6.6 | 876 | 87 | 0 | 963 | 6.6 |
| Total Incurred | 877 | 237 | 0 | 1,114 | 6.6 | 877 | 87 | 0 | 964 | 6.6 |
| % Allocation | | | | | | | | | | |
| Retained | 54.00% | 54.00% | | | | 54.00% | 54.00% | | | |
| SEU | 46.00% | 46.00% | | | | 46.00% | 46.00% | | | |
| 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 2021

Based on average of employee allocations.

Cost Center Allocation Percentage for 2022

Based on average of employee allocations.

Cost Center Allocation Percentage for 2023

Based on average of employee allocations.

Cost Center Allocation Percentage for 2024

Based on average of employee allocations.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING AND ECONOMIC ANALYSIS

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 | 754 | 754 | 754 | 123 | 123 | 123 | 877 | 877 | 877 |
| Non-Labor | 5-YR Average | 87 | 87 | 87 | 250 | 150 | 0 | 337 | 237 | 87 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 841 | 841 | 841 | 373 | 273 | 123 | 1,214 | 1,114 | 964 |
| FTE | 5-YR Average | 5.6 | 5.6 | 5.6 | 1.0 | 1.0 | 1.0 | 6.6 | 6.6 | 6.6 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|---|------------|----------|------------|------------|-------------|
| 2022 | 123 | 0 | 0 | 123 | 1.0 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2022 | 0 | 150 | 0 | 150 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses for forecast model implementation. | | | | | |
| 2022 | 0 | 100 | 0 | 100 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses for Natural Gas OIR efforts. | | | | | |
| 2022 Total | 123 | 250 | 0 | 373 | 1.0 | |
| 2023 | 123 | 0 | 0 | 123 | 1.0 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2023 | 0 | 150 | 0 | 150 | 0.0 | 1-Sided Adj |
| Explanation: | Expenses for forecast model implementation. | | | | | |
| 2023 Total | 123 | 150 | 0 | 273 | 1.0 | |
| 2024 | 123 | 0 | 0 | 123 | 1.0 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2024 Total | 123 | 0 | 0 | 123 | 1.0 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING AND ECONOMIC ANALYSIS

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 737 | 535 | 515 | 570 | 673 |
| Non-Labor | 63 | 91 | 96 | 89 | 78 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 800 | 626 | 611 | 659 | 751 |
| FTE | 6.1 | 4.2 | 3.9 | 4.2 | 5.3 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -3 | -2 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -3 | -2 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 737 | 535 | 515 | 570 | 673 |
| Non-Labor | 63 | 91 | 96 | 86 | 76 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 800 | 626 | 611 | 656 | 749 |
| FTE | 6.1 | 4.2 | 3.9 | 4.2 | 5.3 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 125 | 92 | 98 | 100 | 119 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 125 | 92 | 98 | 100 | 119 |
| FTE | 1.1 | 0.7 | 0.8 | 0.8 | 1.0 |
| Escalation to 2021\$ | | | | | |
| Labor | 92 | 51 | 35 | 29 | 0 |
| Non-Labor | 7 | 7 | 5 | 4 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 98 | 59 | 40 | 32 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 954 | 678 | 648 | 699 | 792 |
| Non-Labor | 69 | 98 | 102 | 89 | 76 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 1,023 | 777 | 750 | 789 | 868 |
| FTE | 7.2 | 4.9 | 4.7 | 5.0 | 6.3 |

* 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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2308.000 - GAS DEMAND FORECASTING AND ECONOMIC ANALYSIS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | | |
|------------------------------------|--------------|----------|----------|----------|-----------|-----------|
| | Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | | 0 | 0 | 0 | -3 | -2 |
| NSE | | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 | -3 | -2 |
| FTE | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|-----------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 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 Total | 0 | -3 | 0 | 0.0 | |
| 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 Total | 0 | -2 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2374.000 - GRC AND REVENUE REQUIREMENTS

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2374.000 - GRC AND 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: transformation of costs to revenue requirement format, 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|------------|-------------------|------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 324 | 469 | 458 | 442 | 478 | 434 | 434 | 434 | |
| Non-Labor | | 16 | 27 | 15 | 3 | 42 | 21 | 21 | 21 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 340 | 497 | 473 | 445 | 519 | 455 | 455 | 455 | |
| FTE | | 2.7 | 4.1 | 3.9 | 3.7 | 3.9 | 3.7 | 3.7 | 3.7 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2374.000 - GRC AND REVENUE REQUIREMENTS

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 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. | 478 | 41 | 0 | 519 | 3.9 | 434 | 21 | 0 | 455 | 3.7 |
| Total Incurred | 478 | 41 | 0 | 519 | 3.9 | 434 | 21 | 0 | 455 | 3.7 |
| % Allocation | | | | | | | | | | |
| Retained | 54.55% | 54.55% | | | | 55.30% | 55.30% | | | |
| SEU | 45.45% | 45.45% | | | | 44.70% | 44.70% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 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. | 434 | 21 | 0 | 455 | 3.7 | 434 | 21 | 0 | 455 | 3.7 |
| Total Incurred | 434 | 21 | 0 | 455 | 3.7 | 434 | 21 | 0 | 455 | 3.7 |
| % Allocation | | | | | | | | | | |
| Retained | 55.30% | 55.30% | | | | 55.30% | 55.30% | | | |
| SEU | 44.70% | 44.70% | | | | 44.70% | 44.70% | | | |
| 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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Cost Center: 2200-2374.000 - GRC AND REVENUE REQUIREMENTS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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 2022

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 2023

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 2024

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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2374.000 - GRC AND REVENUE REQUIREMENTS

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 | 434 | 434 | 434 | 0 | 0 | 0 | 434 | 434 | 434 |
| Non-Labor | 5-YR Average | 21 | 21 | 21 | 0 | 0 | 0 | 21 | 21 | 21 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 455 | 455 | 455 | 0 | 0 | 0 | 455 | 455 | 455 |
| FTE | 5-YR Average | 3.7 | 3.7 | 3.7 | 0.0 | 0.0 | 0.0 | 3.7 | 3.7 | 3.7 |

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>Total</u> | <u>FTE</u> | <u>Adj Type</u> |
|-------------|--------------|-------------|------------|--------------|------------|-----------------|
|-------------|--------------|-------------|------------|--------------|------------|-----------------|

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2374.000 - GRC AND REVENUE REQUIREMENTS

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 250 | 370 | 364 | 360 | 406 |
| Non-Labor | 15 | 25 | 14 | 5 | 43 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 265 | 395 | 379 | 365 | 449 |
| FTE | 2.3 | 3.5 | 3.3 | 3.1 | 3.3 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -2 | -1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -2 | -1 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 250 | 370 | 364 | 360 | 406 |
| Non-Labor | 15 | 25 | 14 | 3 | 42 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 265 | 395 | 379 | 363 | 448 |
| FTE | 2.3 | 3.5 | 3.3 | 3.1 | 3.3 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 42 | 64 | 69 | 63 | 72 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 42 | 64 | 69 | 63 | 72 |
| FTE | 0.4 | 0.6 | 0.6 | 0.6 | 0.6 |
| Escalation to 2021\$ | | | | | |
| Labor | 31 | 35 | 25 | 18 | 0 |
| Non-Labor | 2 | 2 | 1 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 33 | 37 | 26 | 18 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 324 | 469 | 458 | 442 | 478 |
| Non-Labor | 16 | 27 | 15 | 3 | 42 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 340 | 497 | 473 | 445 | 519 |
| FTE | 2.7 | 4.1 | 3.9 | 3.7 | 3.9 |

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2374.000 - GRC AND REVENUE REQUIREMENTS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | | |
|------------------------------------|----------|---------------|----------|-----------|-----------|-----|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Labor | 0 | 0 | 0 | 0 | 0 | |
| Non-Labor | 0 | -0.026 | 0 | -2 | -1 | |
| NSE | 0 | 0 | 0 | 0 | 0 | |
| Total | 0 | -0.026 | 0 | -2 | -1 | |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|-------------------|----------|-----------|----------|------------|-------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 2020 | 0 | -2 | 0 | 0.0 | 1-Sided Adj |
| 2020 Total | 0 | -2 | 0 | 0.0 | |
| 2021 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| 2021 Total | 0 | -1 | 0 | 0.0 | |

Explanation: Removal of promotional items & apparel.

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

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.

Beginning of Workpaper
2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

Activity Description:

This cost center provides strategic guidance of all aspects of SoCalGas' interactions with the California Public Utilities Commission (CPUC), including all regulatory filings and proceedings, ensuring compliance with regulatory mandates, and facilitating positive regulatory outcomes. Additionally, this cost center manages relationship with CPUC staff.

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|------------|-------------------|------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 90 | 154 | 146 | 182 | 123 | 138 | 138 | 138 | |
| Non-Labor | | 4 | 11 | 11 | 59 | 1 | 18 | 18 | 18 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 93 | 164 | 157 | 241 | 124 | 156 | 156 | 156 | |
| FTE | | 0.6 | 1.0 | 1.0 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 Adjusted-Forecast | | | | |
|-----------------------|------------------------|-----------|----------|------------|------------|------------------------|-----------|----------|------------|------------|
| | Labor | Non-Labor | NSE | Total | FTE | Labor | Non-Labor | NSE | Total | FTE |
| Directly Retained | 8 | 1 | 0 | 9 | 0.0 | 14 | 11 | 0 | 25 | 0.0 |
| Directly Allocated | 0 | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0.0 |
| Subj. To % Alloc. | 115 | 1 | 0 | 116 | 0.8 | 124 | 7 | 0 | 131 | 0.8 |
| Total Incurred | 123 | 2 | 0 | 125 | 0.8 | 138 | 18 | 0 | 156 | 0.8 |
| % Allocation | | | | | | | | | | |
| Retained | 54.55% | 54.55% | | | | 55.30% | 55.30% | | | |
| SEU | 45.45% | 45.45% | | | | 44.70% | 44.70% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 Adjusted-Forecast | | | | |
|-----------------------|------------------------|-----------|----------|------------|------------|------------------------|-----------|----------|------------|------------|
| | Labor | Non-Labor | NSE | Total | FTE | Labor | Non-Labor | NSE | Total | FTE |
| Directly Retained | 14 | 11 | 0 | 25 | 0.0 | 14 | 11 | 0 | 25 | 0.0 |
| Directly Allocated | 0 | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0.0 |
| Subj. To % Alloc. | 124 | 7 | 0 | 131 | 0.8 | 124 | 7 | 0 | 131 | 0.8 |
| Total Incurred | 138 | 18 | 0 | 156 | 0.8 | 138 | 18 | 0 | 156 | 0.8 |
| % Allocation | | | | | | | | | | |
| Retained | 55.30% | 55.30% | | | | 55.30% | 55.30% | | | |
| SEU | 44.70% | 44.70% | | | | 44.70% | 44.70% | | | |
| 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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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 2022

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 2023

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 2024

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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

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 | 139 | 139 | 139 | 0 | 0 | 0 | 139 | 139 | 139 |
| Non-Labor | 5-YR Average | 17 | 17 | 17 | 0 | 0 | 0 | 17 | 17 | 17 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 156 | 156 | 156 | 0 | 0 | 0 | 156 | 156 | 156 |
| FTE | 5-YR Average | 0.8 | 0.8 | 0.8 | 0.0 | 0.0 | 0.0 | 0.8 | 0.8 | 0.8 |

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>Total</u> | <u>FTE</u> | <u>Adj Type</u> |
|-------------|--------------|-------------|------------|--------------|------------|-----------------|
|-------------|--------------|-------------|------------|--------------|------------|-----------------|

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Cost Center: 2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 69 | 121 | 116 | 148 | 104 |
| Non-Labor | 4 | 10 | 11 | 57 | 1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 73 | 131 | 127 | 205 | 106 |
| FTE | 0.6 | 0.9 | 0.9 | 0.7 | 0.8 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | -1 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | -1 | 0 | 0 |
| FTE | -0.1 | -0.1 | -0.1 | -0.1 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 69 | 121 | 116 | 148 | 104 |
| Non-Labor | 3 | 10 | 11 | 56 | 1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 73 | 131 | 127 | 205 | 106 |
| FTE | 0.5 | 0.8 | 0.8 | 0.6 | 0.7 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 12 | 21 | 22 | 26 | 18 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 12 | 21 | 22 | 26 | 18 |
| FTE | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 |
| Escalation to 2021\$ | | | | | |
| Labor | 9 | 12 | 8 | 7 | 0 |
| Non-Labor | 0 | 1 | 1 | 2 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 9 | 12 | 8 | 10 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 90 | 154 | 146 | 182 | 123 |
| Non-Labor | 4 | 11 | 11 | 59 | 1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 93 | 164 | 157 | 241 | 124 |
| FTE | 0.6 | 1.0 | 1.0 | 0.7 | 0.8 |

* 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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | -0.033 | -0.033 | -0.033 | -0.033 | 0 |
| Non-Labor | -0.138 | -0.100 | -0.662 | -0.366 | -0.300 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -0.171 | -0.133 | -0.695 | -0.399 | -0.300 |
| FTE | -0.1 | -0.1 | -0.1 | -0.1 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|--|-----------|----------|-------------|-------------|
| 2017 | 0 | 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 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2017 Total | 0 | 0 | 0 | -0.1 | |
| 2018 | 0 | 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 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2018 Total | 0 | 0 | 0 | -0.1 | |
| 2019 | 0 | 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 | 0 | -1 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2019 Total | 0 | -1 | 0 | -0.1 | |
| 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 | 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. | | | | |

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED ERRATA
 Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

| <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: | Removal of tickets and events expenses. | | | | |
| 2020 Total | 0 | 0 | 0 | -0.1 | |
| 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 Total | 0 | 0 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2462.000 - GRC AND REVENUE REQUIREMENTS

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2462.000 - GRC AND 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|------------|-------------------|------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 294 | 376 | 358 | 344 | 475 | 553 | 611 | 611 | |
| Non-Labor | | 6 | 57 | 21 | 14 | 21 | 27 | 27 | 27 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 300 | 433 | 379 | 358 | 496 | 580 | 638 | 638 | |
| FTE | | 2.5 | 3.2 | 3.0 | 3.0 | 4.0 | 4.6 | 5.1 | 5.1 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2462.000 - GRC AND REVENUE REQUIREMENTS

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 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. | 475 | 21 | 0 | 496 | 4.0 | 553 | 27 | 0 | 580 | 4.6 |
| Total Incurred | 475 | 21 | 0 | 496 | 4.0 | 553 | 27 | 0 | 580 | 4.6 |
| % Allocation | | | | | | | | | | |
| Retained | 54.55% | 54.55% | | | | 55.30% | 55.30% | | | |
| SEU | 45.45% | 45.45% | | | | 44.70% | 44.70% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 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. | 611 | 27 | 0 | 638 | 5.1 | 611 | 27 | 0 | 638 | 5.1 |
| Total Incurred | 611 | 27 | 0 | 638 | 5.1 | 611 | 27 | 0 | 638 | 5.1 |
| % Allocation | | | | | | | | | | |
| Retained | 55.30% | 55.30% | | | | 55.30% | 55.30% | | | |
| SEU | 44.70% | 44.70% | | | | 44.70% | 44.70% | | | |
| 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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Cost Center: 2200-2462.000 - GRC AND REVENUE REQUIREMENTS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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 2022

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 2023

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 2024

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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2462.000 - GRC AND REVENUE REQUIREMENTS

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 | 370 | 370 | 370 | 183 | 241 | 241 | 553 | 611 | 611 |
| Non-Labor | 5-YR Average | 24 | 24 | 24 | 3 | 3 | 3 | 27 | 27 | 27 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 393 | 393 | 393 | 186 | 244 | 244 | 579 | 637 | 637 |
| FTE | 5-YR Average | 3.1 | 3.1 | 3.1 | 1.5 | 2.0 | 2.0 | 4.6 | 5.1 | 5.1 |

Forecast Adjustment Details:

| Year | Labor | NLbr | NSE | Total | FTE | Adj Type |
|---------------------|---|----------|----------|------------|------------|-------------|
| 2022 | 130 | 0 | 0 | 130 | 1.0 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2022 | 53 | 3 | 0 | 56 | 0.5 | 1-Sided Adj |
| Explanation: | Incremental: 1 Project Manager. | | | | | |
| 2022 Total | 183 | 3 | 0 | 186 | 1.5 | |
| 2023 | 130 | 0 | 0 | 130 | 1.0 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2023 | 111 | 3 | 0 | 114 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Project Manager. | | | | | |
| 2023 Total | 241 | 3 | 0 | 244 | 2.0 | |
| 2024 | 130 | 0 | 0 | 130 | 1.0 | 1-Sided Adj |
| Explanation: | Labor add back for the full-year impact of positions vacant during the five year average. | | | | | |
| 2024 | 111 | 3 | 0 | 114 | 1.0 | 1-Sided Adj |
| Explanation: | Incremental: 1 Project Manager. | | | | | |
| 2024 Total | 241 | 3 | 0 | 244 | 2.0 | |

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2462.000 - GRC AND REVENUE REQUIREMENTS

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 227 | 297 | 284 | 281 | 404 |
| Non-Labor | 6 | 53 | 20 | 15 | 23 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 233 | 350 | 305 | 295 | 427 |
| FTE | 2.1 | 2.7 | 2.5 | 2.5 | 3.4 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | 0 | 0 | 0 | -2 | -2 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | -2 | -2 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 227 | 297 | 284 | 281 | 404 |
| Non-Labor | 6 | 53 | 20 | 13 | 21 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 233 | 350 | 305 | 294 | 425 |
| FTE | 2.1 | 2.7 | 2.5 | 2.5 | 3.4 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 39 | 51 | 54 | 49 | 71 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 39 | 51 | 54 | 49 | 71 |
| FTE | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 |
| Escalation to 2021\$ | | | | | |
| Labor | 28 | 28 | 19 | 14 | 0 |
| Non-Labor | 1 | 4 | 1 | 1 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 29 | 33 | 20 | 15 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 294 | 376 | 358 | 344 | 475 |
| Non-Labor | 6 | 57 | 21 | 14 | 21 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 300 | 433 | 379 | 358 | 496 |
| FTE | 2.5 | 3.2 | 3.0 | 3.0 | 4.0 |

* 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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2462.000 - GRC AND REVENUE REQUIREMENTS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | | |
|------------------------------------|--------------|----------|---------------|----------|-----------|-----------|
| | Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | | 0 | 0 | 0 | 0 | 0 |
| Non-Labor | | 0 | -0.259 | 0 | -2 | -2 |
| NSE | | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | -0.259 | 0 | -2 | -2 |
| FTE | | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

Detail of Adjustments to Recorded:

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>FTE</u> | <u>Adj Type</u> |
|---------------------|---|-------------|------------|------------|-----------------|
| 2017 Total | 0 | 0 | 0 | 0.0 | |
| 2018 | 0 | 0 | 0 | 0.0 | 1-Sided Adj |
| Explanation: | Removal of tickets and events expenses. | | | | |
| 2018 Total | 0 | 0 | 0 | 0.0 | |
| 2019 Total | 0 | 0 | 0 | 0.0 | |
| 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 Total | 0 | -2 | 0 | 0.0 | |
| 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 Total | 0 | -2 | 0 | 0.0 | |

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2544.000 - GRC AND REVENUE REQUIREMENTS

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2544.000 - GRC AND 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. 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 2021\$ (000) Incurred Costs | | | | | | | | |
|--------------|--|--------------------------------|------------|------------|------------|------------|-------------------|------------|------------|--|
| | | Adjusted-Recorded | | | | | Adjusted-Forecast | | | |
| Years | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | |
| Labor | | 231 | 239 | 238 | 238 | 293 | 248 | 248 | 248 | |
| Non-Labor | | 3 | 5 | 4 | 2 | 7 | 4 | 4 | 4 | |
| NSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | | 234 | 244 | 242 | 241 | 300 | 252 | 252 | 252 | |
| FTE | | 1.7 | 1.9 | 1.8 | 1.8 | 2.4 | 1.9 | 1.9 | 1.9 | |

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2544.000 - GRC AND REVENUE REQUIREMENTS

Cost Center Allocations (Incurred Costs):

| | 2021 Adjusted-Recorded | | | | | 2022 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. | 293 | 7 | 0 | 300 | 2.4 | 248 | 4 | 0 | 252 | 1.9 |
| Total Incurred | 293 | 7 | 0 | 300 | 2.4 | 248 | 4 | 0 | 252 | 1.9 |
| % Allocation | | | | | | | | | | |
| Retained | 54.55% | 54.55% | | | | 55.30% | 55.30% | | | |
| SEU | 45.45% | 45.45% | | | | 44.70% | 44.70% | | | |
| CORP | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |
| Unreg | 0.00% | 0.00% | | | | 0.00% | 0.00% | | | |

| | 2023 Adjusted-Forecast | | | | | 2024 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. | 248 | 4 | 0 | 252 | 1.9 | 248 | 4 | 0 | 252 | 1.9 |
| Total Incurred | 248 | 4 | 0 | 252 | 1.9 | 248 | 4 | 0 | 252 | 1.9 |
| % Allocation | | | | | | | | | | |
| Retained | 55.30% | 55.30% | | | | 55.30% | 55.30% | | | |
| SEU | 44.70% | 44.70% | | | | 44.70% | 44.70% | | | |
| 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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Cost Center: 2200-2544.000 - GRC AND REVENUE REQUIREMENTS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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 2022

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 2023

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 2024

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
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2544.000 - GRC AND REVENUE REQUIREMENTS

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 | 248 | 248 | 248 | 0 | 0 | 0 | 248 | 248 | 248 |
| Non-Labor | 5-YR Average | 4 | 4 | 4 | 0 | 0 | 0 | 4 | 4 | 4 |
| NSE | 5-YR Average | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 252 | 252 | 252 | 0 | 0 | 0 | 252 | 252 | 252 |
| FTE | 5-YR Average | 1.9 | 1.9 | 1.9 | 0.0 | 0.0 | 0.0 | 1.9 | 1.9 | 1.9 |

| <u>Year</u> | <u>Labor</u> | <u>NLbr</u> | <u>NSE</u> | <u>Total</u> | <u>FTE</u> | <u>Adj Type</u> |
|-------------|--------------|-------------|------------|--------------|------------|-----------------|
|-------------|--------------|-------------|------------|--------------|------------|-----------------|

Note: Totals may include rounding differences.

SCG/ADMINISTRATIVE & GENERAL/Exh No:SCG-29-WP-R-E/Witness: S. Mijares

Southern California Gas Company
2024 GRC - REVISED ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares
Category: D. Regulatory Affairs
Category-Sub: 1. Regulatory Affairs
Cost Center: 2200-2544.000 - GRC AND REVENUE REQUIREMENTS

Determination of Adjusted-Recorded (Incurred Costs):

| | 2017 (\$000) | 2018 (\$000) | 2019 (\$000) | 2020 (\$000) | 2021 (\$000) |
|--|--------------|--------------|--------------|--------------|--------------|
| Recorded (Nominal \$)* | | | | | |
| Labor | 271 | 284 | 289 | 300 | 249 |
| Non-Labor | 2 | 4 | 4 | 3 | 8 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 274 | 288 | 293 | 303 | 257 |
| FTE | 2.5 | 2.6 | 2.5 | 2.5 | 2.0 |
| Adjustments (Nominal \$) ** | | | | | |
| Labor | -93 | -96 | -100 | -106 | 0 |
| Non-Labor | 0 | 0 | 0 | -1 | -1 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -93 | -96 | -100 | -107 | -1 |
| FTE | -1.0 | -1.0 | -1.0 | -1.0 | 0.0 |
| Recorded-Adjusted (Nominal \$) | | | | | |
| Labor | 179 | 188 | 189 | 194 | 249 |
| Non-Labor | 2 | 4 | 4 | 2 | 7 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 181 | 193 | 193 | 197 | 256 |
| FTE | 1.5 | 1.6 | 1.5 | 1.5 | 2.0 |
| Vacation & Sick (Nominal \$) | | | | | |
| Labor | 30 | 32 | 36 | 34 | 44 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 30 | 32 | 36 | 34 | 44 |
| FTE | 0.2 | 0.3 | 0.3 | 0.3 | 0.4 |
| Escalation to 2021\$ | | | | | |
| Labor | 22 | 18 | 13 | 10 | 0 |
| Non-Labor | 0 | 0 | 0 | 0 | 0 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 22 | 18 | 13 | 10 | 0 |
| FTE | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Recorded-Adjusted (Constant 2021\$) | | | | | |
| Labor | 231 | 239 | 238 | 238 | 293 |
| Non-Labor | 3 | 5 | 4 | 2 | 7 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | 234 | 244 | 242 | 241 | 300 |
| FTE | 1.7 | 1.9 | 1.8 | 1.8 | 2.4 |

* 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 ERRATA
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
 Witness: Sara P. Mijares
 Category: D. Regulatory Affairs
 Category-Sub: 1. Regulatory Affairs
 Cost Center: 2200-2544.000 - GRC AND REVENUE REQUIREMENTS

Summary of Adjustments to Recorded:

| In Nominal \$ (000) Incurred Costs | | | | | |
|------------------------------------|------------|------------|-------------|-------------|---------------|
| Years | 2017 | 2018 | 2019 | 2020 | 2021 |
| Labor | -93 | -96 | -100 | -106 | 0 |
| Non-Labor | 0 | 0 | 0 | -0.963 | -0.850 |
| NSE | 0 | 0 | 0 | 0 | 0 |
| Total | -93 | -96 | -100 | -107 | -0.850 |
| FTE | -1.0 | -1.0 | -1.0 | -1.0 | 0.0 |

Detail of Adjustments to Recorded:

| Year | Labor | NLbr | NSE | FTE | Adj Type |
|---------------------|--|-----------|----------|-------------|------------------------------|
| 2017 | -93 | 0 | 0 | -1.0 | CCTR Transf To 2100-3602.000 |
| Explanation: | Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted. | | | | |
| 2017 Total | -93 | 0 | 0 | -1.0 | |
| 2018 | -96 | 0 | 0 | -1.0 | CCTR Transf To 2100-3602.000 |
| Explanation: | Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted. | | | | |
| 2018 Total | -96 | 0 | 0 | -1.0 | |
| 2019 | -100 | 0 | 0 | -1.0 | CCTR Transf To 2100-3602.000 |
| Explanation: | Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted. | | | | |
| 2019 Total | -100 | 0 | 0 | -1.0 | |
| 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 | -106 | 0 | 0 | -1.0 | CCTR Transf To 2100-3602.000 |
| Explanation: | Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted. | | | | |
| 2020 Total | -106 | -1 | 0 | -1.0 | |
| 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 Total | 0 | -1 | 0 | 0.0 | |

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares

Appendix A: List of Non-Shared Cost Centers

| Cost Center | Sub | Description |
|--------------------|------------|--|
| 2200-0009 | 000 | EXTERNAL AFFAIRS |
| 2200-0233 | 000 | CLIENT SUPPORT SRVC |
| 2200-0239 | 000 | LEGAL-SPECIAL COUNSEL |
| 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 |
| 2200-0807 | 000 | OPERATIONAL AND O&M PLANNING |
| 2200-1212 | 000 | DIRECTOR OF ENVIRONMENTAL AFFAIRS |
| 2200-1217 | 000 | STRATEGIC PLANNING |
| 2200-1342 | 000 | FINANCIAL SYSTEMS CLIENT SPT - REPORTING |
| 2200-2039 | 000 | SUNDRY BILLING - SCG |
| 2200-2041 | 000 | Operational Planning |
| 2200-2049 | 000 | ACCOUNTS PAYABLE MGR |
| 2200-2091 | 000 | REGULATORY ACCOUNTS - SCG |
| 2200-2102 | 000 | ENERGY & ENVIRONMENTAL POLICY & STRATEGY |
| 2200-2121 | 000 | FIXED ASSET MANAGEMENT |
| 2200-2147 | 000 | DIRECTOR OF FINANCIAL PLANNING |
| 2200-2155 | 000 | LEGAL- MANAGING ATTORNEY REGULATORY I |
| 2200-2164 | 000 | LEGAL- MANAGING ATTORNEY REGULATORY II |
| 2200-2178 | 000 | Financial Services |
| 2200-2186 | 000 | VP - CONTROLLER & CFO |
| 2200-2189 | 000 | Financial & Strategic Analysis |
| 2200-2195 | 000 | SUNDRY SVCS POLICY & COMPLIANCE - NORTH |
| 2200-2200 | 000 | LEGAL - ENVIRONMENTAL |
| 2200-2204 | 000 | ENERGY POLICY & STRATEGY |
| 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 |
| 2200-2338 | 000 | ASST GC LEGL ENVI CLMS LIT & TEC |
| 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 |

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares

Appendix A: List of Non-Shared Cost Centers

| Cost Center | Sub | Description |
|--------------------|------------|--|
| 2200-2369 | 000 | LEGAL ADMINISTRATIVE GROUP |
| 2200-2396 | 000 | ENERGY & ENVIRONMENTAL AFFS MGR |
| 2200-2441 | 000 | REGIONAL VP EXT AFFS & ENVIRON STRAT SCG |
| 2200-2452 | 000 | LEGAL - STRATEGY & TECHNOLOGY |
| 2200-2480 | 000 | PUBLIC POLICY |
| 2200-2504 | 000 | STRATEGY AND PLANNING |
| 2200-2505 | 000 | PUBLIC POLICY |
| 2200-2528 | 000 | TREASURY |
| 2200-2568 | 000 | FINANCIAL PLNG PROJECTS & BUSINESS SUPP |
| 2200-2575 | 000 | ASSISTANT CONTROLLER |
| 2200-2576 | 000 | CAPITAL PROJECTS OUTREACH |
| 2200-2605 | 000 | INCIDENT SUPPORT & ANALYSIS |
| 2200-2617 | 000 | VICE PRESIDENT- ACCOUNTING & FINANCE |
| 2200-2620 | 000 | ASSISTANT CONTROLLER |
| 2200-2621 | 000 | UTILITY FINANCIAL REPORTING |
| 2200-7250 | 000 | VP - Accounting & Finance |
| 2200-8960 | 000 | Claims Payment - SCG |
| 2200-8961 | 000 | Recovery - SCG |