

**Southern California Gas Company and
San Diego Gas & Electric
2027 CAP**

**Chapter 8a Workpapers to the
Prepared Direct Testimony of Frank Seres
and Marjorie Schmidt-Pines**

**Embedded Costs Model
(SoCalGas)**

(Redlined dated June 9, 2026)

Tab	Description
FERC Accounts and Exclusions	This tab subtracts all base margin exclusions from FERC Accounts.
Cost Allocations Dist O&M	This tab calculates allocation methods used to allocation distribution O&M costs.
Cost Allocation Dist A&G	This tab calculates the breakdown between Customer-related and Distribution costs for the A&G FERC Account and Plant Factor allocation method. Shows High Pressure and Medium Pressure Footage.
LT & BBT	This tab uses Local & Backbone Transmission Pipeline NBV, Dep. Expense, Footage, and Percent BB to LT Split to calculate the O&M Percent Backbone Split and Backbone to Local Percent Depreciation allocation.
Rate Base	This tab shows the SoCalGas Calculation of Weighted Average Rate Base (WARB).
NBV	This tab shows the FERC accounts for Storage, Transmission, and Distribution Plant in service investment and Net Book Value & Depreciation.
Rate Base & Financial Metrics	This tab contains various inputs and calculations.
Embedded Costs	This tab allocates the embedded costs to each function using the respective allocation method.
Return	This tab calculates Return, Income Taxes, Ad Valorem taxes and Capital-Related Taxes by Function.
Testimony Tables	This tab contains tables shown in testimony.
Embedded Cost Summary	This tab is a summary of all embedded costs broken down by function.
BBT LT Margin	This tab shows the Capital Backbone Split Percent Calculation.
Trans Cost & Reallocation	This tab shows the total Transmission and Backbone Costs.
Appendix G, Table 1	This tab calculates the Storage Allocation by function in detail.
Capacity Storage Bal	This tab shows the breakdown of storage costs by functions and capacities.
Storage Cost	This tab shows the embedded storage costs.
Customer Cost Allocators	This tab calculates the allocation method that will be used to allocate the Customer Costs in the Rate Design model.
Allocation Methods	This tab lists all allocation methods.
Allocation Factors	This tab shows the calculation for all allocation methods.

FERC Account	Allocation Methodology	FERC 2024 Balances less		
		FERC 2024 Balance	Exclusions	Exclusions
814 UndStr Op-Supervision & Engineering	100% Storage	23,467,492	2,441,189	21,026,303
815 UndStr Op-Maps & Records	100% Storage	27,057	0	27,057
816 UndStr Op-Well Expenses	100% Storage	9,008,240	196,245	8,811,995
817 UndStr Op-Lines Expense	100% Storage	1,180,673	3,363	1,177,310
818 UndStr Op-Compressor Station Expense	100% Storage	4,674,856	1,285,877	3,388,979
819 UndStr Op-Compress Station Fuel & Power (GRC Excluded)	100% Storage	23,350,540	23,350,540	0
820 UndStr Op-Meas & Reg Station Expenses	100% Storage	20,178	0	20,178
821 UndStr Op-Purification Expenses	100% Storage	1,217,927	231,746	986,181
823 UndStr Op-Gas Losses (GRC Excluded)	100% Storage	14,257	14,257	0
824 UndStr Op-Other Expenses	100% Storage	14,314,170	3,690,016	10,624,154
825 UndStr Op-Storage Well Royalties	100% Storage	1,133,137	0	1,133,137
826 UndStr Op-Rents	100% Storage	283,305	0	283,305
830 Maintenance Supervision & Engineering	100% Storage	72,447	0	72,447
831 UndStr Mnt-Structures & Improvements	100% Storage	2,052,503	1,727,198	325,305
832 UndStr Mnt-Reservoirs & Wells	100% Storage	10,185,772	0	10,185,772
833 UndStr Mnt-Lines	100% Storage	3,472,039	-115,727	3,587,766
834 UndStr Mnt-Compressor Station Equipment	100% Storage	4,286,601	0	4,286,601
835 UndStr Mnt-Meas & Reg Station Equipment	100% Storage	1,778,061	0	1,778,061
836 UndStr Mnt-Purification Equipment	100% Storage	971,320	0	971,320
837 UndStr Mnt-Other Equipment	100% Storage	822,706	0	822,706
850 Tran Op-Supervision & Engineering	100% Transmission	48,202,186	7,050,040	41,152,146
851 Tran Op-System Control & Load Dispatching	100% Transmission	6,812,486	0	6,812,486
852 Tran Op-Communication System Expenses	100% Transmission	10,300	0	10,300
853 Tran Op-Compressor Station Labor & Expenses	100% Transmission	5,882,715	857,251	5,025,464
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	100% Transmission	45	45	0
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)	100% Transmission	289,898	289,898	0
856 Tran Op-Mains Expenses	100% Transmission	13,091,343	889,283	12,202,060
857 Tran Op-Measuring & Regulating Station Expenses	100% Transmission	8,358,373	423,024	7,935,349
858 Tran Op-Transmission & Compression Of Gas By Other	100% Transmission	15,433	0	15,433
859 Tran Op-Other Expenses (PBR excl Haz Waste)	100% Transmission	16,252,215	15,624,074	628,141
860 Tran Op-Rents	100% Transmission	0	0	0
861 Maintenance Supervision & Engineering	100% Transmission	16,655	0	16,655
862 Tran Mnt-Structures & Improvements	100% Transmission	20,026	18,103	1,923
863 Tran Mnt-Mains	100% Transmission	143,228,920	27,956,147	115,272,773
864 Tran Mnt-Compressor Station Equipment	100% Transmission	9,329,883	3,337,236	5,992,647
865 Tran Mnt-Measuring & Regulating Station Equipment	100% Transmission	461,279	215,532	245,747
866 Maintenance of Communication Equipment	100% Transmission	4,545,525	1,186,476	3,359,049
867 Tran Mnt-Other Equipment	100% Transmission	776,670	626,274	150,396
870 Dist Op-Supervision & Engineering	Dist Op-Supervision & Engineering (Including Payroll Taxes)	70,479,870	15,405,219	55,074,651
874 Dist Op-Mains & Services Expenses	% dist main footage	55,656,205	5,392,277	50,263,928
875 Dist Op-Meas & Reg Station Expenses General	% dist main footage	1,009,100	0	1,009,100
878 Dist Op-Meter & House Regulator Expenses	100% Customer-related	75,869,788	0	75,869,788
879 Dist Op-Customer Installations Expenses	100% Customer-related	91,541,911	-1,182,642	92,724,553
880 Dist Op-Other Expenses (GRC Ex Haz Waste)	Dist Op-Other Expenses (PBR Ex Haz Waste)	66,953,871	4,438,629	62,515,242
881 Dist Op-Rents	Dist Op-Rents	7,867	0	7,867
885 Dist Mnt-Supervision & Engineering		20,694,954	29,057	20,665,897
886 Maintenance of Structures and Improvements		576	576	0
887 Dist Mnt-Mains	Dist Mnt-Mains	88,788,504	32,560,196	56,228,308
888 Maintenance of Compressor Station Equipment	Dist Mnt-Mains	14,017,855	3,560,853	10,457,002
889 Dist Mnt-Meas & Reg Station Equipment General	% dist main footage	4,394,061	0	4,394,061
892 Dist Mnt-Services	100% Customer-related	60,270,957	3,027,842	57,243,115
893 Dist Mnt-Meters & House Regulators	100% Customer-related	33,753,271	0	33,753,271
894 Dist Mnt-Other Equipment	100% Customer-related	10,094,852	0	10,094,852
901 Cus Acct-Supervision (GRC Ex CARE)	100% Customer-related	8,212,573	7,713,272	499,301
902 Cus Acct-Meter Reading Expenses	100% Customer-related	2,898,965	0	2,898,965
903 Cus Acct-Customer Records & Collections Exp	100% Customer-related	106,892,505	880,895	106,011,610
904 Cus Acct-Uncollectible Accounts Ex GRC]	100% Customer-related	0	0	0
905 Cus Acct-Misc Customer Accounts Exp	100% Customer-related	10,855	0	10,855
907 Cus Svc-Supervision	100% Customer-related	290,660	-128	290,788
908 Cus Svc-Cust Assist Exp (PBR Ex DAP, DSM & Self-Gen)	100% Customer-related	328,145,287	300,099,178	28,046,109
909 Cus Svc-Info & Instruction Exp	100% Customer-related	757,728	0	757,728
910 Cus Svc-Misc CSI Exp (PBR Ex DSM & NGV)	100% Customer-related	2,165,357	0	2,165,357
920 AdmGen Op-Salaries Plus Payroll taxes	A&G FERC Account	94,354,165	3,806,727	143,477,440
921 AdmGen Op-Office Supplies & Expenses	A&G FERC Account	34,980,414	1,395,277	33,585,137
922 AdmGen Op-(Less) Administrative Exp Transferred	A&G FERC Account	-11,293,780	0	-11,293,780
923 AdmGen Op-Outside Services Employed - General	A&G FERC Account	207,437,112	15,814,311	191,622,801
924 AdmGen Op-Property Insurance	A&G FERC Account	7,469,467	0	7,469,467
925 AdmGen Op-Injuries & Damages	A&G FERC Account	76,686,443	28,102,863	48,583,580
926 AdmGen Op-Employee Pensions & Benefits	A&G FERC Account	266,684,890	4,904,259	261,780,631
927 AdmGen Op-Franchise Requirements	A&G FERC Account	57,515,738	57,515,738	0
928 AdmGen Op-Regulatory Commission Expenses	A&G FERC Account	7,680,497	1,933,825	5,746,672
930.1 General Advertising Expenses	A&G FERC Account	1,397,672	1,298,910	98,762
930.2 A&G Op-MiscGen Exp(PBR Ex Public Purpose RDD)	A&G FERC Account	2,183,045	1,489,921	693,124
931 AdmGen Op-Rents	A&G FERC Account	22,213,809	0	22,213,809
932 AdmGen Mnt-General Plant	A&G FERC Account	35,338,263	0	35,338,263

NOTE: CEMA OT, NL is Excluded; CEMAST Included

SNAPSHOT_YEAR	Facility	Pressure	SDG&E*	SoCalGas*
2024	Mains	HP	1,683,970	17,980,361
		MP	42,396,728	258,491,830
	Services	HP	12,425	2,002,627
		MP	37,521,624	268,965,312
Grand Total			81,614,756	547,440,130

Actual Amt	Actual Amt	Actual Amt
Functional Factor		
Distribution O&M		
870 Dist Op-Supervision & Engineering		Dist O&M Func Facts
880 Dist Op-Other Expenses (PBR Ex Haz Waste)		Dist O&M Func Facts
881 Dist Op-Rents		Dist O&M Func Facts
885 Dist Mnt-Supervision & Engineering		Dist O&M Func Facts
886 Maintenance of Structures and Improvements		Dist O&M Func Facts
887 Dist Mnt-Mains		Dist O&M Func Facts

HP	MP	Total
19,982,988	527,457,142	547,440,130
4%	96%	

Pressure	Direct Investme	% of Total
HP	\$ 867,066.71	20.89%
MP	\$ 3,283,650.21	79.11%
Total	\$ 4,150,716.92	

Functional Factor	Total functionalized base Margin	Total Customer-Related	Dist - HP				Dist - MP			
			Total	Cust Serv	Gas Dist	Sys Tech CS	Sys Tech Ops	Total	Cust Serv	Gas Dist
870	Dist Op-Supervision & Engineering (Including Payroll Taxes)	\$ 29,215,640	\$ 8,667,100	\$ 13,298,260.48	\$ 2,553,510.30	\$ 4,666,768.94	\$ 11,250,610.18	\$ 17,965,329.42	\$ 3,752,894.65	\$ 14,212,134.77
880	Dist Op-Other Expenses (PBR Ex Haz Waste)	\$ 36,594,074	\$ 14,865,743	\$ 21,723,596.70	\$ 4,490.03	\$ 10,243.80	\$ 14,860,233.28	\$ 21,733,340.50	\$ 4,540,199.28	\$ 17,193,641.22
881	Dist Op-Rents	\$ 7,815	\$ 901	\$ 6,914.62	\$ -	\$ -	\$ 900.70	\$ 6,314.62	\$ 1,444.46	\$ 5,470.16
885	Dist Mnt-Supervision & Engineering	\$ 4,677	\$ -	\$ 4,677.17	\$ -	\$ -	\$ -	\$ 4,377.17	\$ 977.06	\$ 3,700.11
886	Maintenance of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
887	Dist Mnt-Mains	\$ 29,540,565	\$ 218,185	\$ 29,322,380.73	\$ -	\$ -	\$ 218,184.52	\$ 29,322,380.73	\$ 6,125,445.33	\$ 23,196,935.40
							\$ 26,329,928.68	\$ 69,032,342.44		

Functional Factor	Total	Cust Serv	Gas Dist	Sys Tech CS	Sys Tech Ops	Dist - HP		Dist - MP	
						Cust Serv w/ Sys Tech CS	Gas Gas Dist w/Sys Tech Ops	Gas Dist HP w/ Sys Tech Ops	Gas Dist MP w/o Sys Tech Ops
870	100%	30%	46%	9%	16%	39%	61%	13%	49%
880	100%	41%	59%	0%	0%	41%	59%	12%	47%
881	100%	12%	88%	0%	0%	12%	88%	18%	70%
885	100%	0%	100%	0%	0%	0%	100%	21%	79%
886	0%								
887	100%	1%	99%	0%	0%	1%	99%	21%	79%

Model Input	Customer-related	
870 Dist Op-Supervision & Engineering (Including Payroll Taxes)	Customer-related	38.51%
	HP Distribution	:2.85%
	MP Distribution	48.65%
880 Dist Op-Other Expenses (PBR Ex Haz Waste)	Customer-related	40.61%
	HP Distribution	:2.41%
	MP Distribution	46.98%
881 Dist Op-Rents	Customer-related	:1.52%
	HP Distribution	:8.48%
	MP Distribution	69.99%
885 Dist Mnt-Supervision & Engineering	Customer-related	0.00%
	HP Distribution	20.89%
	MP Distribution	79.11%
887 Dist Mnt-Mains	Customer-related	0.74%
	HP Distribution	20.74%
	MP Distribution	78.53%

Within Gas Distribution and Customer Service Field, FERC 870 is primarily charged, and then the settlement allocates a portion of these costs to Maintenance Supervision and Engineering (FERC 885). The same percentage splits for FERC 870 can be applied to FERC 885 within both the Gas Distribution and Customer Service Field, per Operational Planning - SCG

100%

Cost Allocation for 2024- A&G

A&G				
	Cust Serv	Gas Dist	System Tech CS	System Tech Ops
920 AdmGen Op-Salaries Plus Payroll taxes	2,006,659	534,177	6,010,068	2,431,530
921 AdmGen Op-Office Supplies & Expenses	591,392	761,331	1,037,474	1,601,073
922 AdmGen Op-(Less) Administrative Exp Transferred	-	-	-	-
923 AdmGen Op-Outside Services Employed - General	2,893,548	42,041	2,696,764	3,403,713
924 AdmGen Op-Property Insurance	-	45	-	-
925 AdmGen Op-Injuries & Damages	87,591	98,607	-	-
926 AdmGen Op-Employee Pensions & Benefits	212,176	256,005	27,210	3,179
927 AdmGen Op-Franchise Requirements	-	-	-	-
928 AdmGen Op-Regulatory Commission Expenses	-	-	-	-
930 A&G Op-MiscGen Exp(PBR Ex Public Purpose RDD)	121,577	115,458	400,593	169,945
931 AdmGen Op-Rents	-	-	-	-
932 AdmGen Mnt-General Plant	-	-	-	-
Total	5,912,944	1,807,664	10,172,109	7,609,440
Percentage allocation	23%	7%	40%	30%

	Cust Serv Field	Gas Dist
920 AdmGen Op-Salaries Plus Payroll taxes	8,016,727	2,965,707
921 AdmGen Op-Office Supplies & Expenses	1,628,867	2,362,404
922 AdmGen Op-(Less) Administrative Exp Transferred	-	-
923 AdmGen Op-Outside Services Employed - General	5,590,312	3,445,754
924 AdmGen Op-Property Insurance	-	45
925 AdmGen Op-Injuries & Damages	87,591	98,607
926 AdmGen Op-Employee Pensions & Benefits	239,386	259,184
927 AdmGen Op-Franchise Requirements	-	-
928 AdmGen Op-Regulatory Commission Expenses	-	-
930 A&G Op-MiscGen Exp(PBR Ex Public Purpose RDD)	522,170	285,403
931 AdmGen Op-Rents	-	-
932 AdmGen Mnt-General Plant	-	-
Total	16,085,053	9,417,103
Percentage allocation	63.07%	37%

Tag Number (Local)	Sum of Net Book Value	Sum of Dep. Expense	Sum of Footage (FT)	BB	LT	Tag Number (BB)	Sum of Net Book Value	Sum of Dep. Expense	Sum of Footage (FT)	BB	LT
82	12,191		748	0%	100%	85	13,294,085	1,852,112	1,482,208	60%	40%
85	342,366,056	1,238,074	309,286	60%	40%	103	8,808,839	240,112	49,868	100%	0%
104	78,394	4,294	16,371	0%	100%	119	10,348,968	440,602	89,874	100%	0%
115	15,829,292	69,163	69,966	0%	100%	127	1,380,609	381,933	8	100%	0%
133	12,40,700	36,536	16,331	0%	100%	160	6,134,575	171,308	8	100%	0%
146	24,134	2,776	4,089	0%	100%	203	1,731,211	53,501	47,833	100%	0%
173	262,009	12,948	27,572	0%	100%	223	74,302,448	24,132,440	432,510	100%	0%
202	21,915	2,574	4,425	0%	100%	235	227,029,190	7,131,847	1,209,935	100%	0%
214	10,36,958	31,715	19,972	0%	100%	245	5,903	1,828	7,275	100%	0%
222	330,382	8,416	9,367	0%	100%	247	28,077,713	840,344	127,672	100%	0%
237	1,812,728	21,367	146	0%	100%	293	19,497,297	658,807	67,878	100%	0%
324	8,048,248	328,182	62,825	79%	21%	294	2,191	1,513	3,483	100%	0%
325	10,398,103	379,216	111,059	0%	100%	303	20,121	6,768	9,865	100%	0%
404	13,424,260	392,865	61,603	79%	21%	309	4,589	1,621	3,847	100%	0%
406	14,772,379	15,723	38,743	85%	15%	324	27,144,729	987,467	188,474	75%	25%
407	14,797,303	505,812	66,362	0%	100%	335	22,228,863	1,237,303	343,944	100%	0%
448	5,281,965	197,471	50,000	0%	100%	404	30,588,422	1,463,378	231,261	79%	21%
512	692,138	67,236	15,620	0%	100%	406	26,403,817	858,763	125,213	85%	15%
765	46,697,911	1,956,801	189,526	0%	100%	963	9,348	894	1,291	100%	0%
767	3,248,899	113,011	28,750	0%	100%	1004	30,902,753	998,798	186,993	100%	0%
775	627,481	21,367	146	0%	100%	1005	16,024,179	601,618	204,702	100%	0%
800	15,828,805	492,968	137,300	0%	100%	1027	12,869,805	490,225	100,000	100%	0%
1003	6,327,963	364,909	208,665	0%	100%	1028	7,302,388	312,033	382,399	100%	0%
1010	12,514,460	220,418	166,173	0%	100%	1033	13,693,614	468,436	368,076	100%	0%
1011	3,609,008	124,133	20,665	0%	100%	1036	4,667	5,002	5,654	100%	0%
1013	5,291,409	181,101	25,207	0%	100%	1180	4,133,202	167,892	20,127	100%	0%
1014	17,456,258	538,000	134,044	0%	100%	1181	3,902,198	130,513	27,783	100%	0%
1015	21,930,881	701,981	90,480	0%	100%	1185	7,829,852	81,404	81,404	100%	0%
1016	14,568,923	521,805	72,622	0%	100%	1186	1,529,670	40,896	594	100%	0%
1017	24,996,009	931,200	79,295	0%	100%	1187	1,263,362	38,217	613	100%	0%
1018	23,498,944	721,365	146	0%	100%	1195	5,126,598	33,846	60,742	100%	0%
1019	17,885,171	588,869	77,153	0%	100%	1201	3,467	1,113	2,006	100%	0%
1020	10,115,173	323,271	31,987	0%	100%	1220	1,155	80	197	100%	0%
1021	922,308	22,418	4,068	0%	100%	1221	3,289	1,223	1,223	100%	0%
1022	922,308	31,413	279	0%	100%	1229	1,408,119	43,682	171	100%	0%
1023	2,268	2,578	4,405	0%	100%	2000	200,307,632	5,970,306	1,083,834	90%	10%
1024	2,446,371	66,170	8,801	0%	100%	2001	100,009,596	4,344,660	943,310	96%	4%
1026	266,793	62,903	246,524	0%	100%	2002	60,493,941	3,767,807	1,409	100%	0%
1029	527	827	6,878	0%	100%	2051	7,600,489	406,889	238,882	100%	0%
1129	2,190,247	76,975	10,800	0%	100%	3000	224,481,132	6,838,281	684,690	82%	18%
1132	950,200	220,418	166,173	0%	100%	3003	14,693,614	564,127	90,776	59%	41%
1167	8,789,857	313,285	13,355	0%	100%	3006	(59)	172	20	100%	0%
1170	35,622,011	952,180	31,547	0%	100%	3008	4,238,958	120,008	10,205	100%	0%
1171	3,059	41,75	6,269	0%	100%	4000	183,794,538	4,655,688	576,534	94%	6%
1172	17,817,451	560,900	20,614	0%	100%	4002	248,862,352	920,342	237,598	100%	0%
1173	10,620,529	327,249	15,416	0%	100%	5000	46,261,819	2,173,683	643,313	100%	0%
1174	5,498	6,498	9,829	0%	100%	5010	7,523	30,714	650	100%	0%
1175	5,794,589	168,548	10,464	0%	100%	5012	1,814	2,533	981	100%	0%
1176	8,161,510	238,753	20,081	0%	100%	5034	5,923	741	500	100%	0%
1202	18,609,007	69,007	69,007	0%	100%	5038	7,564	4,200	82	100%	0%
1203	38,185	2,308	5,467	0%	100%	5041	78,103	28,564	1,763	100%	0%
1205	5,481,749	317,150	41,101	0%	100%	5043	167,502	14,729	6,435	100%	0%
1207	3,591,969	102,286	537	0%	100%	6000	24,133,139	1,176,980	189,020	100%	0%
1211	12,11	1,121	1,121	0%	100%	6001	8,369	1,222	1,409	100%	0%
1218	236,161	17,056	5,543	0%	100%	6004	1,370,135	36,366	3,678	100%	0%
1219	263,674	13,043	8,359	0%	100%	6005	22,813,455	996,054	167,565	100%	0%
1232	3,395,368	127,816	146	0%	100%	6006	33,918,198	427,912	95,758	100%	0%
1233	28,113	72,811	882	0%	100%	6913	2,939,92	5,842	9,052	100%	0%
1234	478,330	12,098	218	0%	100%	6916	113,72,147	3,390,555	204,474	100%	0%
1236	543,709	14,709	484	0%	100%	7039	6,803,017	303,847	92,706	100%	0%
1241	66,354	2,773	429	0%	100%	7053	79,949	61,461	43,552	100%	0%
1242	443,753	12,365	4,679	0%	100%	7200	14,907,890	473,804	47,812	100%	0%
1246	218,464	7,471	9,764	0%	100%	8100	484,562	33,885	559	100%	0%
2000	22,260,404	663,277	118,504	90%	10%	8105	1,047,277	37,267	110,900	100%	0%
2001	5,002,331	180,903	39,221	96%	4%	8106	3,328,003	97,130	122,753	100%	0%
2002	11,996,769	393,134	34,301	0%	100%	8107	1,298,839	36,009	4,269	100%	0%
2003	31,661,194	1,038,878	141,699	0%	100%	8108	2,228,214	89,814	33,028	100%	0%
2006	2,101,389	78,328	29,342	0%	100%	8109	20,865,129	642,357	303,201	100%	0%
2007	17,423	1,890	189	0%	100%	8110	3,834,494	107,889	58,362	100%	0%
3000	49,275,692	1,502,098	150,299	82%	18%	8115	11,502	3,546	83	100%	0%
3001	5,162,353	182,316	27,862	0%	100%	8116	45,763	15,055	1,800	100%	0%
3002	1,427,238	40,011	2,025	0%	100%	8123	30,186,097	1,107,981	78	100%	0%
3003	10,196,862	303,326	63,061	59%	41%	8908	29,779	7,462	5	100%	0%
3004	411	299	304	0%	100%						
3005	541,380	323	323	0%	100%						
3007	6,530,015	228,962	23,264	0%	100%						
4000	10,450,081	316,853	38,800	94%	6%						
5002	112,538	4,468	3,972	0%	100%						
6000	4,938,535	8,803	40,894	0%	100%						
6001	5,051,197	268,084	355,276	0%	100%						
6902	12,331,068	504,951	166,311	0%	100%						
6903	3,359,286	140,978	75,917	0%	100%						
6914	100,961,386	3,208,085	115,028	0%	100%						
6915	41,443	1,827	1,869	0%	100%						
6921	73,606	(4,524)	2	0%	100%						
7000	21,626,424	724,362	411,188	0%	100%						
7025	262,034	22,992	22,992	0%	100%						
7030	3,213,572	79,970	7	0%	100%						
7042	99,187	22,381	22,387	0%	100%						
7043	290,034	8,974	3,445	0%	100%						
7044	708,969	33,473	29,016	0%	100%						
7049	2,316,833	70,836	17,001	0%	100%						
7051	136,251	11,506	16,300	0%	100%						
7052	245,972	21,609	24,341	0%	100%						
7054	665,662	38,423	15,729	0%	100%						
7055	1,657,977	67,818	40,868	0%	100%						
7056	1,565,723	1,565,723	15,610	0%	100%						
7058	350,000	27,834	30,364	0%	100%						
7059	143,426	10,677	19,898	0%	100%						
7067	333,653	7,149	7,923	0%	100%						
8032	454,225	21,174	11,951	0%	100%						
8046	243,016	13,680	5,702	0%	100%						
8048	78,157	5,530	2,376	0%	100%						
8119	162,473	1,861	1,861	0%	100%						
1177	1,426,872	41,738	4	0%	100%						
6919	223,173	6,538	8	0%	100%						
Local T	821,219,691	27,354,300	4,817,457								

2024 SCaGas Transmission (800)	Book Cost	Accum Depr	Net Book Value	% of Net Book Va	Depreciation
Total Transmission (\$)	139,185	(30,989)	108,797		3,078
365 Land, Land rights, Rights-of-Way	302,992	(13,142)	269,350		6,090
366 Structures & Improvements	2,475,469	(613,149)	1,861,820		607,84
367 Mains - Backbone Transmission	1,165,864	(299,008)	876,856		28,847
367 Mains - Local Transmission	651,651	(131,140)	520,111		13,514
3					

SOUTHERN CALIFORNIA GAS COMPANY
 Weighted Average Depreciated Rate Base
 GRC Base - TY2024 GRC Equivalent
 (Thousands of Dollars)

Line No.	Account Description	Recorded WARB 2024
Fixed Capital		
1	Plant In Service	23,507
2	Work-In-Progress (non-interest bearing)	2
3	<u>Total Fixed Capital</u>	<u>23,510</u>
Working Capital		
4	Materials & Supplies	130
5	Working Cash	54
6	<u>Total Working Capital</u>	<u>184</u>
Other		
7	Customer Advances For Construction	(170)
8	Deferred Revenue - ITCC	(69)
9	<u>Total Other</u>	<u>(239)</u>
Deductions For Reserves		
10	Accumulated Depreciation Reserve	9,940
11	Accumulated Deferred Taxes - Plant	1,889
12	Accumulated Deferred Taxes - CIAC	(185)
13	<u>Total Deductions For Reserves</u>	<u>11,644</u>
14	Weighted Average Depreciated Rate Base	<u><u>11,810</u></u>

SOUTHERN CALIFORNIA GAS COMPANY
 2024 Utility Gas Plant in Service
 By FERC Account for FERC Form 2
 (Thousands of Dollars)

Set AROs to zero (True/False) FALSE

		As of December 31, 2024			12/31/24		For the Year Ended 2024
ACCOUNT	ACCT NO.	INVESTMENT	ACCUM DEP	NET BOOK VALUE	Book Value Allocator	Weighted Avg Rate Base	DEPRECIATION EXPENSE
Intangible							
	301	76	-	76			-
	302	592	-	592			-
	303	136,098	(22,723)	113,375			13,845
	Total Intangible	136,767	(22,723)	114,044	0.6%	76,083	13,845
Gas Production							
	325	-	-	-			-
	330	-	-	-			-
	331	-	-	-			-
	332	-	-	-			-
	334	-	-	-			-
	336	-	-	-			-
	Total Gas Prod	-	-	-	0.0%	-	-
Underground Storage							
	117.1	61,422	-	61,422			-
	350	4,565	(17,729)	(13,164)			43
	351	197,710	(44,142)	153,568			6,219
	352	787,191	258,582	1,045,773			36,448
	353	244,049	(31,881)	212,167			6,239
	354	515,416	(105,767)	409,650			13,610
	355	19,322	(5,839)	13,483			750
	356	181,632	(100,717)	80,915			5,548
	357	150,077	(39,920)	110,157			6,922
	358	222,042	(309,994)	(87,953)			ARO
	Total Underground Storage	2,383,425	(397,407)	1,986,018	11.2%	1,324,956	75,779
Transmission							
	365	139,185	(30,398)	108,787			3,078
	366	302,992	(33,642)	269,350			6,090
	367	3,641,333	(902,657)	2,738,676			89,630
	368	651,651	(131,540)	520,111			13,514
	369	396,609	(56,565)	340,043			12,209
	370	91,186	(24,131)	67,054			5,108
	371	18,669	(6,745)	11,924			845
	372	243,902	75,727	319,629			ARO
	Total Transmission	5,485,527	(1,109,952)	4,375,575	24.7%	2,919,128,069	130,475
Distribution							
	374	33,175	(2,412)	30,763			59
	375	456,359	(101,877)	354,483			12,416
	376	6,741,340	(3,187,287)	3,554,053			166,758
	378	223,823	(105,385)	118,438			7,999
	380	4,216,587	(2,510,437)	1,706,150			123,331
	381, 382	1,804,477	(724,584)	1,079,893			72,080
	383	210,483	(99,284)	111,199			5,713
	387	80,165	(37,568)	42,597			2,571
	388	1,070,111	2,105,168	3,175,279			ARO
	Total Distribution	14,836,520	(4,663,665)	10,172,855	57.5%	6,786,735	390,928
General Plant							
	389	1,417	(49)	1,368			2
	390	250,947	(194,516)	56,431			8,636
	391	2,342,804	(1,662,468)	680,337			220,920
	392	1,945	(397)	1,548			188
	393	311	(99)	212			10
	394	159,492	(40,404)	119,088			6,645
	395	10,426	(1,813)	8,613			432
	396	(0)	-	(0)			-
	397	312,050	(133,931)	178,119			29,234
	398	1,603	(153)	1,450			(181)
	399	3,898	2,685	6,582			ARO
	Total General Plant	3,084,894	(2,031,146)	1,053,748	6.0%	702,999	265,885
Other Storage Plant							
		-	-	-			-
Total Utility Gas Plant In Service		25,927,133	(6,224,893)	17,702,240	100.0%	11,809,901	876,911
Total Investment		25,927,133					
Less: Cushion Gas 117.1		(61,422)					
Adj. Utility Plant - FERC Form 2		25,865,711					
Total Ratebase at 12-31-2024		11,809,901					

FERC accounts from account and operations

Model Input	
Total Intangible - Weighted Avg Rate Base	76,083
Total Gas Production - Weighted Avg Rate Base	-
Total Underground Storage - Weighted Avg Rate	1,324,956
Total Transmission - Weighted Avg Rate Base	2,919,128
Total Distribution - Weighted Avg Rate Base	6,786,735
Total General Plant - Weighted Avg Rate Base	702,999
Total Underground Storage - Depreciation Exper	75,779
Total Transmission - Depreciation Expense	130,475
Total Distribution - Depreciation Expense	390,928
Total General Plant - Depreciation Expense	265,885

Scenarios/Labels	04-2024 FERC Forms with ARO						
	01-	02-	03-	04-	05-	06-	07-
Scenarios/Labels				2024 FERC Forms with ARO			
SoCalGas NBV				2024			
Total Intangible - Weighted Avg Rate Base				\$ 76,083			
Total Gas Production - Weighted Avg Rate Base				\$ -			
Total Underground Storage - Weighted Avg Rate Base				\$ 1,324,956			
Total Transmission - Weighted Avg Rate Base				\$ 2,919,128			
Total Distribution - Weighted Avg Rate Base				\$ 6,786,735			
Total General Plant - Weighted Avg Rate Base				\$ 702,999			
Total	\$ -	\$ -		\$ 11,809,901			\$ -
Total Underground Storage - Depreciation Expense				\$ 75,779			
Total Transmission - Depreciation Expense				\$ 130,475			
Total Distribution - Depreciation Expense				\$ 390,928			
Total General Plant - Depreciation Expense				\$ 265,885			

NBV	76,083
-	-
1,324,956	1,324,956
2,919,128	2,919,128
6,786,735	6,786,735
702,999	702,999
75,779	75,779
130,475	130,475
390,928	390,928
265,885	265,885

SoCalGas Salaries and Wages

Gas Supply				\$ 4,579			
Storage				\$ 30,161			
Transmission				\$ 59,044			
Distribution				\$ 306,329			
Customer Accounts				\$ 61,131			
Customer Service & Info				\$ 36,395			
Total	\$ -	\$ -		\$ 497,639			\$ -
Payroll Taxes				\$ 52,930			

SoCalGas Return

Capital Ratio

Long-Term Debt				45.6%			
Preferred Stock				2.4%			
Common Equity				52.0%			
Rate							
Long-Term Debt				4.5%			
Preferred Stock				6.0%			
Common Equity				10.50%			

Plant Factor

Customer Related				63%			
Distribution	100%	100%		37%			100%
High Pressure				21%			
Medium Pressure	100%	100%		79%			100%

Cost Allocation Dist	63%
	21%

Total Functionalize Ad Valorem Tax				\$ 162,159			
State & Federal Income Tax				\$ (17,808)			

NBV BBT				72.2%			
BBT % of Depreciation				71.3%			
BBT Footage %				68.8%			

LT&BBT	72.2%
	71.3%
	68.8%

100% Scheduled Throughput				2,406,361			
Throughput Assumption				2,406,361			
PSEP Costs							
ACTR				-			

Capital

Long-Term Debt	\$ -	\$ -	\$ -	\$ 5,385,315	\$ -	\$ -	\$ -
Preferred Stock	\$ -	\$ -	\$ -	\$ 283,438	\$ -	\$ -	\$ -
Common Equity	\$ -	\$ -	\$ -	\$ 6,141,149	\$ -	\$ -	\$ -

Return

Long-Term Debt	\$ -	\$ -	\$ -	\$ 244,493	\$ -	\$ -	\$ -
Preferred Stock	\$ -	\$ -	\$ -	\$ 17,006	\$ -	\$ -	\$ -
Common Equity	\$ -	\$ -	\$ -	\$ 644,821	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 906,320	\$ -	\$ -	\$ -

% of Total Avg Rate Base

Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	11.2%	#DIV/0!	#DIV/0!	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	24.7%	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	57.5%	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	6.6%	#DIV/0!	#DIV/0!	#DIV/0!

Functionalized Total Return

Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	\$ 101,680	#DIV/0!	#DIV/0!	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ 224,021	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ 520,830	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ 59,789	#DIV/0!	#DIV/0!	#DIV/0!

Functionalize Income Taxes

Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	\$ (1,998)	#DIV/0!	#DIV/0!	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ (4,402)	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ (10,234)	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ (1,175)	#DIV/0!	#DIV/0!	#DIV/0!

Functionalize Ad Valorem Tax

Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	\$ 18,193	#DIV/0!	#DIV/0!	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ 40,082	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ 93,187	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ 10,697	#DIV/0!	#DIV/0!	#DIV/0!

Functionalize Capital-Related Taxes

Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	\$ 16,195	#DIV/0!	#DIV/0!	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ 35,680	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ 82,954	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ 9,523	#DIV/0!	#DIV/0!	#DIV/0!

Labor Factor to allocate A&G/General Plant

Gas Supply	#DIV/0!	#DIV/0!	#DIV/0!	0.92%	#DIV/0!	#DIV/0!	#DIV/0!
Storage	#DIV/0!	#DIV/0!	#DIV/0!	6.06%	#DIV/0!	#DIV/0!	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	11.86%	#DIV/0!	#DIV/0!	#DIV/0!
Distribution	#DIV/0!	#DIV/0!	#DIV/0!	61.96%	#DIV/0!	#DIV/0!	#DIV/0!
Customer Accounts	#DIV/0!	#DIV/0!	#DIV/0!	12.28%	#DIV/0!	#DIV/0!	#DIV/0!
Customer Service & Info	#DIV/0!	#DIV/0!	#DIV/0!	7.31%	#DIV/0!	#DIV/0!	#DIV/0!
Total	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!	#DIV/0!	#DIV/0!

Capital Weighted Rate of Return

Long-Term Debt	0.00%	0.00%	0.00%	2.07%	0.00%	0.00%	0.00%
Preferred Stock	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%
Common Equity	0.00%	0.00%	0.00%	5.46%	0.00%	0.00%	0.00%
Total	0.00%	0.00%	0.00%	7.67%	0.00%	0.00%	0.00%

Scenario 4 04-2024 FERC Forms with ARO

		2024 SoCalGas Transmission Cost (\$000)			
Row		(A) Backbone	(B) Local	(C) Total	(D) (Backbone / Total) (%)
1	a) Depreciation *	115,600,246	46,421,004	162,021,250	71.3%
2	b) Return *	166,963,528	64,151,133	231,114,661	72.2%
3	c) Taxes *	26,592,572	10,217,463	36,810,035	72.2%
4	Subtotal:Capital-Related Costs	309,156,346	120,789,600	429,945,946	71.9%
5	O&M **	130,911,279	59,453,710	190,364,990	68.8%
6	A&G **	60,322,350	27,395,558	87,717,908	68.8%
7	Total	500,389,976	207,638,868	708,028,844	70.7%

* this is the % used for capital backbone split

* Based on SoCalGas' transmission capital-related costs.

** Based on SoCalGas' transmission pipeline mileage.

Scenario

Southern California Gas Company All functions Embedded Cost Study (2000) 04-2024 FERC Forms with ARO		FERC Form 2										
		Total	Storage	Transmission	Customer-related	HP Distribution	MP Distribution	Storage	Transmission	Customer-related	HP Distribution	MP Distribution
O&M Storage		O&M Storage										
814 UndStr Op-Supervision & Engineering		21,026.303	21,026.303	-	-	-	-	100%	0%	0%	0%	0%
815 UndStr Op-Maps & Records		27,057	27,057	-	-	-	-	100%	0%	0%	0%	0%
816 UndStr Op-Wells Expenses		8,811.995	8,811.995	-	-	-	-	100%	0%	0%	0%	0%
817 UndStr Op-Lines Expense		1,177.310	1,177.310	-	-	-	-	100%	0%	0%	0%	0%
818 UndStr Op-Compressor Station Expense		3,388.979	3,388.979	-	-	-	-	100%	0%	0%	0%	0%
819 UndStr Op-Compressor Station Fuel & Power (GRC Excluded)		-	-	-	-	-	-	100%	0%	0%	0%	0%
820 UndStr Op-Meas & Reg Station Expenses		20,178	20,178	-	-	-	-	100%	0%	0%	0%	0%
821 UndStr Op-Purification Expenses		986.181	986.181	-	-	-	-	100%	0%	0%	0%	0%
823 UndStr Op-Gas Losses (GRC Excluded)		-	-	-	-	-	-	100%	0%	0%	0%	0%
824 UndStr Op-Other Expenses		10,624.154	10,624.154	-	-	-	-	100%	0%	0%	0%	0%
825 UndStr Op-Storage Well Royalties		1,133.137	1,133.137	-	-	-	-	100%	0%	0%	0%	0%
826 UndStr Op-Rents		283.305	283.305	-	-	-	-	100%	0%	0%	0%	0%
830 Maintenance Supervision & Engineering		72,447	72,447	-	-	-	-	100%	0%	0%	0%	0%
831 UndStr Mt-Structures & Improvements		325.305	325.305	-	-	-	-	100%	0%	0%	0%	0%
832 UndStr Mt-Reservoirs & Wells		10,185.772	10,185.772	-	-	-	-	100%	0%	0%	0%	0%
833 UndStr Mt-Lines		3,587.766	3,587.766	-	-	-	-	100%	0%	0%	0%	0%
834 UndStr Mt-Compressor Station Equipment		4,286.601	4,286.601	-	-	-	-	100%	0%	0%	0%	0%
835 UndStr Mt-Meas & Reg Station Equipment		1,778.061	1,778.061	-	-	-	-	100%	0%	0%	0%	0%
836 UndStr Mt-Purification Equipment		971.320	971.320	-	-	-	-	100%	0%	0%	0%	0%
837 UndStr Mt-Other Equipment		822.706	822.706	-	-	-	-	100%	0%	0%	0%	0%
Total Storage O&M Expenses		69,508.576	69,508.576									
O&M Transmission		O&M Transmission										
850 Tran Op-Supervision & Engineering		41,152.146	-	41,152.146	-	-	-	0%	100%	0%	0%	0%
851 Tran Op-System Control & Load Dispatching		6,812.486	-	6,812.486	-	-	-	0%	100%	0%	0%	0%
852 Tran Op-Communication System Expenses		10,300	-	10,300	-	-	-	0%	100%	0%	0%	0%
853 Tran Op-Compressor Station Labor & Expenses		5,025.464	-	5,025.464	-	-	-	0%	100%	0%	0%	0%
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)		-	-	-	-	-	-	0%	100%	0%	0%	0%
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)		-	-	-	-	-	-	0%	100%	0%	0%	0%
856 Tran Op-Mains Expenses		12,202.060	-	12,202.060	-	-	-	0%	100%	0%	0%	0%
857 Tran Op-Measuring & Regulating Station Expenses		7,935.349	-	7,935.349	-	-	-	0%	100%	0%	0%	0%
858 Tran Op-Transmission & Compression Of Gas By Other		15,433	-	15,433	-	-	-	0%	100%	0%	0%	0%
859 Tran Op-Other Expenses (PBR excl Haz Waste)		628.141	-	628.141	-	-	-	0%	100%	0%	0%	0%
860 Tran Op-Rents		-	-	-	-	-	-	0%	100%	0%	0%	0%
861 Maintenance Supervision & Engineering		16,655	-	16,655	-	-	-	0%	100%	0%	0%	0%
862 Tran Mt-Structures & Improvements		1,923	-	1,923	-	-	-	0%	100%	0%	0%	0%
863 Tran Mt-Mains		115,272.773	-	115,272.773	-	-	-	0%	100%	0%	0%	0%
864 Tran Mt-Compressor Station Equipment		5,992.647	-	5,992.647	-	-	-	0%	100%	0%	0%	0%
865 Tran Mt-Measuring & Regulating Station Equipment		245,747	-	245,747	-	-	-	0%	100%	0%	0%	0%
866 Maintenance of Communication Equipment		3,359.049	-	3,359.049	-	-	-	0%	100%	0%	0%	0%
867 Tran Mt-Other Equipment		150.396	-	150.396	-	-	-	0%	100%	0%	0%	0%
Total Transmission O&M Expenses		198,620.568		198,620.568								
Distribution O&M		O&M Distribution										
870 Dist Op-Supervision & Engineering		55,074.651	-	-	21,208.621	7,074.614	26,791.416	0%	0%	39%	13%	49%
874 Dist Op-Mains & Services Expenses		50,263.928	-	-	-	10,500.135	39,763.794	0%	0%	0%	21%	79%
875 Dist Op-Meas & Reg Station Expenses General		1,009.210	-	-	-	210.801	798.299	0%	0%	0%	21%	79%
878 Dist Op-Meter & House Regulator Expenses		75,869.788	-	75,869.788	-	-	-	0%	0%	100%	0%	0%
879 Dist Op-Customer Installations Expenses		92,724.553	-	-	-	-	-	0%	0%	100%	0%	0%
880 Dist Op-Other Expenses (GRC Excl Hazard Waste)		62,515.242	-	-	25,306.308	7,756.219	29,372.642	0%	0%	41%	12%	47%
881 Dist Op-Rents		7,867	-	907	-	1,454	5,506	0%	0%	12%	18%	70%
885 Dist Mt-Supervision & Engineering		20,665.897	-	-	-	4,317.106	16,348.791	0%	0%	0%	21%	79%
886 Maintenance of Structures and Improvements		(0)	-	-	-	(0)	(0)	0%	0%	0%	21%	79%
887 Dist Mt-Mains		56,228.308	-	415.298	-	11,659.338	44,153.672	0%	1%	1%	21%	79%
888 Maintenance of Compressor Station Equipment		10,457.002	-	77,235	-	2,168.333	8,211.434	0%	0%	1%	21%	79%
889 Dist Mt-Meas & Reg Station Equipment General		4,394.061	-	-	-	917.919	3,476.142	0%	0%	0%	21%	79%
892 Dist Mt-Service		57,243.115	-	57,243.115	-	-	-	0%	0%	100%	0%	0%
893 Dist Mt-Meters & House Regulators		33,753.271	-	-	-	33,753.271	-	0%	0%	100%	0%	0%
894 Dist Mt-Other Equipment		10,094.852	-	-	10,094.852	-	-	0%	0%	100%	0%	0%
Total Distribution O&M Expenses		530,301.636		316,774.021	44,605.919	168,921.696						
Customer Accounts		O&M Customer Accounts										
901 Cus Acct-Supervision (GRC Ex CARE)		499.301	-	-	499.301	-	-	0%	0%	100%	0%	0%
902 Cus Acct-Meter Reading Expenses		2,998.965	-	-	2,998.965	-	-	0%	0%	100%	0%	0%
903 Cus Acct-Customer Records & Collections Exp		106,011.610	-	-	106,011.610	-	-	0%	0%	100%	0%	0%
904 Cus Acct-Uncollectible Accounts		-	-	-	-	-	-	0%	0%	100%	0%	0%
905 Cus Acct-Misc Customer Accounts Exp		10,855	-	-	10,855	-	-	0%	0%	100%	0%	0%
Total Customer Accounts O&M Expenses		109,420.732			109,420.732							
Customer Services		O&M Customer Services										
907 Cus Svc-Supervision		290.788	-	-	290.788	-	-	0%	0%	100%	0%	0%
908 Cus Svc-Cust Assist Exp (PBR Ex DAP, DSM & Self-Gen)		28,046.109	-	-	28,046.109	-	-	0%	0%	100%	0%	0%
909 Cus Svc-Info & Instruction Exp		757.728	-	-	757.728	-	-	0%	0%	100%	0%	0%
910 Cus Svc-Misc CSI Exp (PBR Ex DSM & NGV)		2,165.357	-	-	2,165.357	-	-	0%	0%	100%	0%	0%
Total Customer Services O&M Expenses		31,259.983			31,259.983							
ARG PERC Account (Table 7)		ARG PERC										
920 Admin Op-Salaries Plus Payroll taxes		143,477.440	8,696.001	17,023.225	83,824.373	7,088.780	26,845.063	6%	12%	58%	5%	19%
921 Admin Op-Office Supplies & Expenses		33,585.137	2,035.556	3,984.789	19,621.573	1,659.338	6,283.881	6%	12%	58%	5%	19%
922 Admin Op-(Less) Administrative Exp Transferred		(11,339.979)	(604.503)	(6,598.209)	(1,339.979)	(57,979.91)	(2,113.100)	6%	12%	58%	5%	19%
923 Admin Op-Outside Services Employed - General		191,622.801	11,614.035	22,735.547	115,925.250	9,467.494	38,853.205	6%	12%	58%	5%	19%
924 Admin Op-Property Insurance		7,469.467	452.716	886.233	4,363.915	369.043	1,397.560	6%	12%	58%	5%	19%
925 Admin Op-Injuries & Damages		48,583.580	2,944.594	5,764.315	28,384.170	2,400.365	9,090.135	6%	12%	58%	5%	19%
926 Admin Op-Employee Pensions & Benefits		261,780.631	15,866.219	31,059.591	152,941.097	12,933.777	48,979.947	6%	12%	58%	5%	19%
927 Admin Op-Franchise Requirements (GRC excluded/P)		-	-	-	-	-	-	6%	12%	58%	5%	19%
928 Admin Op-Regulatory Commission Expenses		5,746.622	348.299	681.828	3,357.400	283.925	1,075.220	6%	12%	58%	5%	19%
930 General Advertising Expenses		98.762	5.986	11,718	57,700	4,880	18,479	6%	12%	58%	5%	19%
930.2 ARG Op-Misc Gen Exp(PBR Ex Public Purpose RDD)		693.124	42.009	83.237	484,946	34,245	129,686	6%	12%	58%	5%	19%
931 Admin Op-Rents		22,213.009	1,146.353	2,632.611	16,979.500	1,092.516	4,156.271	6%	12%	58%	5%	19%
932 Admin Mt-General Plant		35,338.263	2,141.811	4,192.793	20,665.808	1,745.955	6,611.896	6%	12%	58%	5%	19%
Total ARG Expenses		739,315.906	44,809.077	87,717.908	431,933.353	36,527.328	138,328.239					
Capital												
Functionalized Return:												
Storage		101,680.269	101,680.269	-	-	-	-	100%	0%	0%	0%	0%
Transmission		224,020.894	-	224,020.894	-	-	-	0%	100%	0%	0%	0%
Distribution		520,830.345	-	-	328,504.914	40,176.783	152,148.648	0%	0%	63%	8%	29%
General Plant		59,788.646	3,623.720	7,093.767	34,930.549	2,953.973	11,186.636	0%	12%	58%	5%	19%
Total Return		906,320.154	105,303.089	231,114.661	363,435.463	43,130.756	163,335.285					
Capital												
Functionalized Depreciation:												
Storage		75,778.557	75,778.557	-	-	-	-	100%	0%	0%	0%	0%
Transmission		130,474.720	-	130,474.720	-	-	-	0%	100%	0%	0%	0%
Distribution		390,927.980	-	-	246,571.199	30,156.132	114,200.650	0%	0%	63%	8%	29%
General Plant		265,884.720	16,114.964	31,546.530	155,338.845							

Line

Table 20			
Total Transmission Costs			
	(A)	(B)	C = (A) + (B)
1	SoCalGas	SDG&E	Total
2			
3	Capital-related Costs	\$429,945,946	\$41,392,880
4	O&M, A&G Expenses	\$278,082,898	\$27,539,005
5		\$708,028,844	\$68,931,885
6			\$776,960,729

Table 21A			
SoCalGas' Backbone Transmission Costs			
	(A)	(B)	C = (A) x (B)
7	SoCalGas Transmission	Backbone Transmission	SoCalGas Backbone
8			
9			
10			
11	Capital-related Costs	\$429,945,946	71.9%
12	O&M, A&G Expenses	\$278,082,898	68.8%
13		\$708,028,844	\$191,233,630
14			\$500,389,976

Embedded Backbone Transmission Costs			
	(A)	(B)	C = (A) + (B)
15	SoCalGas	SDG&E	Combined Backbone Costs
16			
17			
18	Backbone Transmission Costs	\$500,389,976	\$68,931,885
19			\$569,321,861

Table 22 A		
Percent of Backbone Allocated to Local Transmission Function		
A	B	C
Percent of Power Plants in use on Local Transmission on a Peak Summer Day	The Percent of Total System Throughput that are Power Plants	Percent of Backbone cost that functionally belongs to Local Transmission function.
69%	29.5%	20%

% of Backbone Allocated to Local Transmission Function Table 22 B					
	(A)	(B)	C = (A) + (B)	BB costs minus C % out of BB costs. Final BB	Reallocation of BB to LT
20	SoCalGas	SDG&E	Combined Backbone Costs	20%	
21					
22					
23	Backbone Transmission Costs	500,389,976	68,931,885	569,321,861	\$ 452,874,797
24					\$ 116,447,064

	SoCalGas	SDG&E	Final BB
25	\$ 398,041,994	\$ 54,832,803	\$ 452,874,797

Proportional BB Reallocation between SCG & SDGE		
SCG	88%	\$ 396,041,994
SDGE	12%	\$ 54,832,803

BBT LRM Escalated	SoCalGas	SDG&E	Final BB
2025	\$ 409,983,254	\$ 56,477,787	\$ 466,461,041
2026	\$ 422,282,752	\$ 58,172,121	\$ 480,454,872
2027	\$ 434,951,234	\$ 59,917,284	\$ 494,868,519

*** Escalation 3%/yr GFC24*** Total Transmission Escalation Cost				
	2024	2025	2026	2027
SCG	\$ 708,028,844	\$ 729,269,709	\$ 751,147,800	\$ 773,682,234
SDGE	\$ 68,931,885	\$ 70,999,842	\$ 73,129,837	\$ 75,323,732
Total	\$ 776,960,729	\$ 800,269,551	\$ 824,277,637	\$ 849,005,966

*** Escalation 3%/yr GFC24*** Total Backbone Transmission Escalation				
	2024	2025	2026	2027
SCG	\$ 500,389,976	\$ 515,401,675	\$ 530,863,725	\$ 546,789,637
SDGE	\$ 68,931,885	\$ 70,999,842	\$ 73,129,837	\$ 75,323,732
Total	\$ 569,321,861	\$ 586,401,517	\$ 603,993,562	\$ 622,113,369

*** Escalation 3%/yr GFC24*** Reallocation Backbone to Local Function Escalation				
	2024	2025	2026	2027
SCG	\$ 398,041,994	\$ 409,983,254	\$ 422,282,752	\$ 434,951,234
SDGE	\$ 54,832,803	\$ 56,477,787	\$ 58,172,121	\$ 59,917,284
Total	\$ 452,874,797	\$ 466,461,041	\$ 480,454,872	\$ 494,868,519

2024		California Gas Report			
Summer Peak Day	9/5/2024	system /EG peak both			
SCG Total Sendout	2979		SCG	SDGE	
SCG Total Whsale / Rtl EG & UEG	1590		Recorded EG for 2024	615	102
BB EG Total (per MCS data)	498.1		Recorded Total System Throughput for 2024	2304	
Total BB EG %	31%		Total EG %	31%	B
LT EG %	69%	A			Reallocation 21%
2023					
Summer Peak Day	8/16/2023	system /EG peak both			
SCG Total Sendout	3009		SCG	SDGE	
SCG Total Whsale / Rtl EG & UEG	1485		Recorded EG for 2023	623	25
BB EG Total (per MCS data)	463.8		Recorded Total System Throughput for 2023	2428	
Total BB EG %	31%		Total EG %	27%	B
LT EG %	69%	A			Reallocation 18%
2022					
Summer Peak Day	9/6/2022	system /EG peak both			
SCG Total Sendout	3207		SCG	SDGE	
SCG Total Whsale / Rtl EG & UEG	1719		Recorded EG for 2022	712	46
BB EG Total (per MCS data)	513		Recorded Total System Throughput for 2022	2458	
Total BB EG %	30%		Total EG %	31%	B
LT EG %	70%	A			Reallocation 22%
		69% Average A		30% Average B	20% Average C

Formula

Percent of Power Plants in use on Local Transmission on a Peak Summer Day	A
The Percent of Total System Throughput that are Power Plants	B
$A \times B = C$ --> Backbone to Local Transmission Reallocation Factor	$C = A \times B$

One a peak day, about 70% of SoCal's total power-plant gas usage flows through LT pipes. Since power plants altogether make up about 30% of system demand, that implies that 70% of that 30%, or 20% of the entire system's throughput should be reallocated to LT instead of BB. This is because a percentage of BB assets provide the same function as an LT

Scenario 04-2024 FERC Forms with ARO

Southern California Gas Company
2024 Capital-Related Functional Factors
(\$000)

	Weighted Avg. Rate Base		Functionalize Total Return	Functionalize Income Taxes	Functionalize Ad Valorem Tax	Functionalize Capital-Related Taxes
	2024 yr	% Total				
Underground Storage Including Cushion Gas	\$1,324,956	11.2%	\$101,680	(\$1,988)	\$18,193	\$18,196
Transmission	\$2,919,128	24.72%	\$224,021	(\$4,402)	\$40,082	\$35,680
Distribution (ex NGV)	\$6,786,735	57.5%	\$520,830	(\$10,234)	\$93,187	\$82,954
General Plant & Intangibles	\$779,082	6.6%	\$59,789	(\$1,175)	\$10,697	\$9,523
Total Weighted Avg Rate Base	\$11,809,901	100%	\$906,320	(\$17,808)	\$162,159	\$144,351

SoCalGas' Weighted Authorized Rate of Return

Capital Component	Capital Proportion	Rate	ROR%	Ratebase	Capital	Return
Long-Term Debt	45.60%	4.54%	2.07%	\$11,809,901	\$5,389,315	\$244,493
Preferred Equity	2.40%	6.00%	0.14%	\$11,809,901	\$283,439	\$17,006
Common Equity	52.00%	10.50%	5.49%	\$11,809,901	\$6,144,149	\$644,821
Total	100%		7.67%		\$11,809,901	\$906,320

Direct Payroll (Distribution of Salaries and Wages FERC Form p. 385 (\$000))	2024 Payroll Taxes (\$000)	Labor Factor to allocate A/G/General Plant
Gas Supply	\$4,579	0.92%
Storage	\$30,161	6.1%
Transmission	\$59,044	11.9%
Distribution	\$306,329	81.2%
Customer Accounts	\$61,131	
Customer Service & Info	\$36,395	
A/G *	\$102,293	
Total	\$599,922	\$52,930
		\$497,639
		100.00%
		\$599,922

Select Scenario Number	01-	02-	03-	04-2024 FEF	05-	06-
Total Underground Storage - Weighted Avg Rate Base	1,324,956.55	0	0	0	1324956.55	0
Total Transmission - Weighted Avg Rate Base	2,919,128.07	0	0	0	2919128.1	0
Total Distribution - Weighted Avg Rate Base	6,786,735.16	0	0	0	6786735.2	0
Total Intangible - Weighted Avg Rate Base+Total General Plant - Weighted Avg Rate Base	779,082.31	0	0	0	779082.31	0
Capital Proportion						
Long-Term Debt	0.456	0	0	0	0.456	0
Preferred Stock	0.024	0	0	0	0.024	0
Common Equity	0.52	0	0	0	0.52	0
Rate						
Long-Term Debt	0.0454	0	0	0	0.0454	0
Preferred Stock	0.06	0	0	0	0.06	0
Common Equity	0.105	0	0	0	0.105	0
State & Federal Income Tax	(17,808.10)	0	0	0	-17808.1	0
Total Functionalize Ad Valorem Tax	162,159.29	0	0	0	162159.29	0
Payroll						
Gas Supply	4,579.31	0	0	0	4579.313	0
Storage	30,161.29	0	0	0	30161.291	0
Transmission	59,043.51	0	0	0	59043.514	0
Distribution	306,328.92	0	0	0	306328.92	0
Customer Accounts	61,130.62	0	0	0	61130.624	0
Customer Service & Info	36,394.85	0	0	0	36394.845	0
Transmission A/G Expenses+Storage A/G Expenses+	-					
Payroll Taxes	52,930.00	0	0	0	52930.003	0

Reference Table					
2024 SoCalGas Return on Rate Base					
	(A)	(B)	(C) ¹	(D)	(E) ²
			(A)(B)		(C)+(D)
Rate Base	Authorized Rate of Return	Return on Rate Base	Allocated General Plant & Re-		Total Return
(\$MM)	%	(\$MM)	(\$MM)		(\$MM)
Total SoCalGas	11,809.9	7.67%	906.3	-	906.3
Transmission	2,015.1	7.67%	224.0	7.1	231.1
Storage	325.0	7.67%	101.7	3.0	104.7
HP Distribution	4,786.7	7.67%	520.8	(314.4)	206.5
MP Distribution					363.4
Customer	778.1	7.67%	59.8	(59.8)	-

Table 4	
2024 SoCalGas Federal and State Income and Property Taxes ^[1]	
	(\$MM)
Storage	16.8
Transmission	36.8
Customer-related	57.9
HP Distribution	6.9
MP Distribution	26.0

^[1] See General Plant Allocation Summary, Allocated Taxes.

Table 5					
2024 SoCalGas Capital-Related Costs					
	Storage	Transmission	Customer	HP Distribution	MP Distribution
	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)
Depreciation ^[1]	61.9	352.0	401.9	43.3	163.9
Return ^[2]	161.3	231.1	363.4	43.1	163.3
Taxes ^[3]	16.8	36.8	57.9	6.9	26.0
Total	214.0	429.9	823.2	93.3	353.3

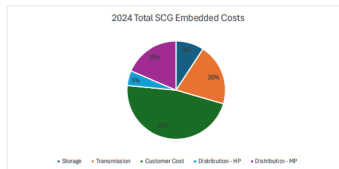
^[1] See Appendix C, General Plant Allocation Summary, Allocated Depreciation Allocation
^[2] See Appendix C, General Plant Allocation Summary, Allocated Return
^[3] See Table 3.

Table 6				
2024 SoCalGas Labor Factors to Allocate AKG				
	(A)	(B)	(C)	(A x B) / (C)
Labor Cost ^[1]	(\$MM)	%	Total AKG	Allocated AKG
Storage	30.2	6.1%	739.3	44.8
Transmission	59.0	11.9%	739.3	87.7
Customer Costs	290.7	58.4%	739.3	431.9
HP Distribution	24.6	4.9%	739.3	36.5
MP Distribution	93.1	18.7%	739.3	128.3
Total	497.6	100.00%		739.3

Table 7					
2024 SoCalGas O&M, AKG, Miscellaneous Revenues					
	Storage	Transmission	Customer Cost	Distribution - HP	Distribution - MP
	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)
O&M Expenses	69.5	196.8	407.5	44.6	169.9
AKG Expenses	44.6	67.7	401.9	36.5	138.3
Miscellaneous Rev.	(8.0)	(8.5)	(76.6)	(3.5)	(13.3)
Total	106.3	278.1	812.6	77.6	295.9

Table 8					
2024 SoCalGas Embedded Costs					
	Storage	Transmission	Customer Cost	Distribution - HP	Distribution - MP
	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)
Capital-related Costs ^[1]	214.0	429.9	823.2	93.3	353.3
O&M, AKG Expenses ^[2]	106.3	278.1	812.6	77.6	293.9
Total	320.3	708.0	1,635.8	170.9	647.2

2024 SoCalGas Embedded Costs (\$MM)					
	Storage	Transmission	Customer Cost	Distribution - HP	Distribution - MP
2024 Total SCG Embedded Costs	9%	20%	47%	9%	15%



Appendix C Tables									
SoCalGas General Plant Allocation Summary \$MM									
Category	Depreciation	Return	Taxes	Labor	Allocated Depreciation	Allocated Return	Allocated Taxes		
Storage	\$ 765.88	\$ 59.79	\$ 9.52	9%	\$ 16.11	\$ 3.62	\$ 0.98		
Transmission	\$ 765.88	\$ 59.79	\$ 9.52	17%	\$ 31.55	\$ 7.09	\$ 1.13		
Customer Cost	\$ 765.88	\$ 59.79	\$ 9.52	58%	\$ 355.34	\$ 24.50	\$ 5.95		
Distribution - HP	\$ 765.88	\$ 59.79	\$ 9.52	9%	\$ 13.14	\$ 2.95	\$ 0.47		
Distribution - MP	\$ 765.88	\$ 59.79	\$ 9.52	19%	\$ 49.75	\$ 11.10	\$ 1.78		

Table 1						
2024 Allocation of Rate Base						
	(A)	(B)	(C)	(D)	(E) = (B) + (D)	(F)
	General Plant Reallocation	Distribution Reallocation	Total Reallocated (General Plant and Distribution)	Directly Allocated Rate Base	Total Rate Base	(G) = (E) + (F)
	%	(\$MM)	%	(\$MM)	(\$MM)	(\$MM)
Total Amount Allocated	779.1	6,786.7	7,665.8	4,244.1	11,809.9	
Storage	0%	47.2	0%	47.2	1,325.0	1,372.2
Transmission	12%	92.4	-	92.4	2,019.1	3,011.6
Customer-related	58%	455.2	63.07%	4,280.6	-	4,735.8
HP Distribution	9%	38.5	8%	523.5	562.0	43.1
MP Distribution	10%	145.8	20%	1,962.8	2,128.4	163.3

Table 2			
2024 SoCalGas Return on Rate Base			
	(A)	(B)	(C) = (A)(B)
	Rate Base	Authorized Rate of Return	Return on Rate Base
	(\$MM)	%	(\$MM)
Total SoCalGas	11,809.9	7.67%	906.3
Storage	1,372.2	7.67%	105.3
Transmission	3,011.6	7.67%	231.1
Customer	4,735.8	7.67%	363.4
HP Distribution	562.0	7.67%	43.1
MP Distribution	2,128.4	7.67%	163.3

Scenario: 4 Forms with ARO		Storage Allocation by Function									
		NBV	INJ %	WD %	INV %	Total	INJ (\$000)	WD (\$000)	INV (\$000)	Capital-Rel Cost(\$000)	
350	Land/Rights-of-Way	(13,164,392)	0%	0%	100%	100%	\$0	\$0	-\$13,164,392	\$ 193,653,619	
351	Structures & Improvements	153,568,440	35%	34%	31%	100%	\$53,748,954	\$52,213,270	\$47,606,217		
352	Wells	1,045,773,138	11%	39%	50%	100%	\$115,936,118	\$406,950,451	\$522,886,569		
353	Lines	212,167,473	11%	39%	50%	100%	\$23,521,233	\$82,562,504	\$106,083,737		
354	Compressor Station Equipment	409,649,526	100%	0%	0%	100%	\$409,649,526	\$0	\$0		
355	Meas. & Reg Equipment	13,483,376	25%	25%	50%	100%	\$3,370,844	\$3,370,844	\$6,741,688		
356	Purification Equipment	80,914,908	0%	100%	0%	100%	\$0	\$80,914,908	\$0		
357	Other Equipment	110,156,567	35%	34%	31%	100%	\$38,554,798	\$37,453,233	\$34,148,536		
117.1	Cushion Gas	61,422,045	0%	100%	0%	100%	\$0	\$61,422,045	\$0		
	Total NBV	2,073,971,081					\$644,781,473	\$724,887,254	\$704,302,354	\$ 2,073,971,081	
	Capital-Related Costs %						31%	35%	34%	100%	
	Capital-Related Costs						\$60,205,404	\$67,685,148	\$65,763,067	\$193,653,619	
		O&M (\$000)	INJ %	WD %	INV %		INJ (\$000)	WD (\$000)	INV (\$000)		
814	Operation Supervision & Engineering	21,026,303	33%	33%	34%	100%	\$6,938,680	\$6,938,680	\$7,148,943		
815	Maps & Records	27,057	0%	0%	100%	100%	\$0	\$0	\$27,057		
816	Wells Expenses	8,811,995	11%	39%	50%	100%	\$976,912	\$3,429,085	\$4,405,997		
817	Line Expenses	1,177,310	11%	39%	50%	100%	\$130,519	\$458,137	\$588,655		
818	Compressor Station Expenses	3,388,979	100%	0%	0%	100%	\$3,388,979	\$0	\$0		
820	Measuring & Regulating Station Expenses	20,178	25%	25%	50%	100%	\$5,045	\$5,045	\$10,089		
821	Purification Expenses	986,181	0%	100%	0%	100%	\$0	\$986,181	\$0		
824	Other Expenses	10,624,154	0%	0%	100%	100%	\$0	\$0	\$10,624,154		
825	Storage Well Royalties	1,133,137	0%	0%	100%	100%	\$0	\$0	\$1,133,137		
826	Rents	283,305	0%	0%	100%	100%	\$0	\$0	\$283,305		
	Total Operator	47,478,598					\$ 11,440,134	\$ 11,817,127	\$ 24,221,337	\$ 47,478,598	
							INJ (\$000)	WD (\$000)	INV (\$000)		
830	Maintenance Supervision & Engineering	72,447	33%	33%	34%	100%	\$23,908	\$23,908	\$24,632		
831	Maintenance of Structures & Improvements	325,305	35%	34%	31%	100%	\$113,857	\$110,604	\$100,844		
832	Maintenance of Reservoirs & Wells	10,185,772	11%	39%	50%	100%	\$1,129,211	\$3,963,675	\$5,092,886		
833	Maintenance of Lines	3,587,766	11%	39%	50%	100%	\$397,746	\$1,396,138	\$1,793,883		
834	Maintenance of Compressor Station Equipment	4,286,601	100%	0%	0%	100%	\$4,286,601	\$0	\$0		
835	Maintenance of Measuring & Regulating Station Equipment	1,778,061	25%	25%	50%	100%	\$444,515	\$444,515	\$889,031		
836	Maintenance of Purification Equipment	971,320	0%	100%	0%	100%	\$0	\$971,320	\$0		
837	Maintenance of Other Equipment	822,706	35%	34%	31%	100%	\$287,947	\$279,720	\$255,039		
	Total Maintenance	22,029,978					\$6,683,784	\$7,189,879	\$8,156,315	\$ 22,029,978	
	Storage O&M Excl. Fuel	69,508,576					\$ 18,123,918	\$ 19,007,005	\$ 32,377,652	\$ 69,508,576	
							INJ (\$000)	WD (\$000)	INV (\$000)	Total (\$000)	
	Capital and O&M Costs						\$ 78,329,322	\$ 86,692,154	\$ 98,140,719	\$ 263,162,195	
							INJ	WD	INV		
	% Allocation Inj, WD, Inv						29.8%	32.9%	37.3%	100%	

Table 25				
	Injection	Inventory	Withdrawal	Total Storage
Storage Service Allocation	29.8%	37.3%	32.9%	100.0%
<u>2024-2027 Embedded Storage Cost Allocation</u>				
	Allocated Capacity	Total Capacity	Units	Costs(\$MM)
Core Reservation				
Inventory	78.8	118.8	Bcf	\$ 79,221,224
Injection(summer)	259	458	MMcfd	\$ 42,042,162
Injection(winter)	140	529	MMcfd	
Withdrawal(winter)	1,555	1,826	MMcfd	\$ 56,552,733
Withdrawal(summer)	560	1,787	MMcfd	
Total Core				\$ 177,816,118
Balancing				
Inventory	12	118.8	Bcf	\$ 12,064,146
Injection(summer)	184	458	MMcfd	\$ 50,334,207
Injection(winter)	374	529	MMcfd	
Withdrawal(winter)	256	1,826	MMcfd	\$ 48,071,906
Withdrawal(summer)	1,212	1,787	MMcfd	
Total Balancing				\$ 110,470,259
UBS				
Inventory	28	118.8	Bcf	\$ 28,149,673
Injection(summer)	15.0	458	MMcfd	\$ 2,948,650
Injection(winter)	15.0	529	MMcfd	
Withdrawal(winter)	15.0	1,826	MMcfd	\$ 877,758
Withdrawal(summer)	15.0	1,787	MMcfd	
Total UBS				\$ 31,976,081
Total Storage Cost				\$ 320,262,458

2027-2029 Storage Capacity Allocations (MMcfd)					
	Inventory Bcf	Withdrawal Winter	Withdrawal Summer	Injection Summer	Injection Winter
Total	118.8	1826	1787	458	529
Balancing	12	256	1,212.00	184	374
Core +WS	78.8	1,555.00	560	259	140
UBS	28	15	15	15	15

	2024	2025	2026	2027
CCRE Injection \$000	\$ 42,042,162	\$ 43,303,427	\$ 44,602,530	\$ 45,940,606
CCRE Inventory \$000	\$ 79,221,224	\$ 81,597,860	\$ 84,045,796	\$ 86,567,170
CCRE Withdrawal \$000	\$ 56,552,733	\$ 58,249,315	\$ 59,996,794	\$ 61,796,698
Balancing Injection \$000	\$ 50,334,207	\$ 51,844,233	\$ 53,399,560	\$ 55,001,547
Balancing Inventory \$000	\$ 12,064,146	\$ 12,426,070	\$ 12,798,852	\$ 13,182,818
Balancing Withdrawal \$000	\$ 48,071,906	\$ 49,514,064	\$ 50,999,485	\$ 52,529,470
UBS Injection \$000	\$ 2,948,650	\$ 3,037,110	\$ 3,128,223	\$ 3,222,070
UBS Inventory \$000	\$ 28,149,673	\$ 28,994,164	\$ 29,863,988	\$ 30,759,908
UBS Withdrawal \$000	\$ 877,758	\$ 904,090	\$ 931,213	\$ 959,149
**	\$ 320,262,458	\$ 329,870,332	\$ 339,766,442	\$ 349,959,435

** 3% rate increase added to storage cost 2025 -2027

Escalation for Storage LPMC

Scenario

4

Forms with
ARO

Table 22
2024 SoCalGas Embedded Storage Cost

Line		2027-2029
1		
2	Capital-related Cost	213,969,459
3	O&M, A&G Expenses	106,292,999
4	Total Existing Storage	320,262,458
5	ACTR \$	-
6	Total Embedded Storage Cost \$	320,262,458

Customer Costs allocators
Scenario

4 2024 FERC Forms with ARO

Allocation Method	Residential	Core C&I	NGV	Gas AC	Gas Engine	Noncore C&I - D	Noncore C&I - T	EG Tier 1	EG Tier 2	EG Transmission	EOR	Long Beach	SDG&E	South West Gas	Vernon	Eco Gas	Total
Dart Hours	84.6%	15.0%	0.1%	0.0%	0.1%	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0000%
Meters investment	85.5%	9.0%	0.87%	0.0%	0.1%	1.8%	0.2%	0.7%	0.6%	0.9%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0000%
Total Service Line Footag	91.6%	8.1%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0000%
CSI, Energy Markets	60.3%	26.5%	0.0%	0.0%	10.3%	0.2%	0.0%	0.1%	0.4%	0.6%	0.7%	0.2%	0.2%	0.2%	0.2%	0.1%	100.0000%
Distribution O&M - 870-877, 879-886																	
Dart Hours	\$117,803,929	\$20,946,683	\$77,139	\$784	\$117,523	\$302,228	\$0	\$71,026	\$0	\$0	\$1,150	\$0	\$0	\$0	\$0	\$0	\$139,320,461
Meters investment	\$64,977,606	\$6,830,647	\$657,605	\$455	\$53,347	\$1,332,063	\$132,134	\$540,948	\$446,573	\$714,139	\$223,130	\$239	\$657	\$100	\$119	\$25	\$75,969,788
Total Service Line Footag	\$451,136	\$40,082	\$83	\$0	\$931	\$155	\$25	\$69	\$24	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$492,533
Distribution O&M - 892																	
Total Service Line Footag	\$52,431,892	\$4,658,363	\$10,844	\$43	\$106,174	\$18,056	\$2,852	\$8,074	\$2,805	\$0	\$2,012	\$0	\$0	\$0	\$0	\$0	\$57,243,115
Distribution O&M - 893, 894																	
Meters investment	\$37,496,310	\$3,947,698	\$380,056	\$263	\$30,832	\$804,528	\$76,365	\$312,635	\$258,092	\$412,729	\$128,956	\$138	\$380	\$58	\$69	\$14	\$43,848,123
Customer Accounts (901, 903-905)																	
Dart Hours	\$90,070,636	\$16,015,434	\$58,979	\$600	\$89,856	\$231,078	\$0	\$54,305	\$0	\$0	\$879	\$0	\$0	\$0	\$0	\$0	\$106,521,767
Customer Services																	
CSI, Energy Markets	\$18,856,568	\$8,276,042	\$0	\$0	\$3,234,624	\$68,662	\$0	\$21,217	\$130,331	\$201,933	\$215,093	\$59,528	\$56,366	\$65,220	\$48,144	\$26,255	\$31,259,983
A&G FERC Accounts																	
Dart Hours	\$365,225,936	\$64,940,720	\$239,153	\$2,431	\$364,355	\$936,994	\$0	\$220,199	\$0	\$0	\$3,564	\$0	\$0	\$0	\$0	\$0	\$431,933,353
902 Cus Acct-Meter Reading Expenses																	
Meters investment	\$2,478,957	\$260,997	\$25,127	\$17	\$2,038	\$53,190	\$5,049	\$20,669	\$17,063	\$27,287	\$8,526	\$9	\$25	\$4	\$5	\$1	\$2,896,965
Functionalized Return, Depreciation and Taxes:																	
Distribution																	
Services																	
Total Service Line Footag	\$362,691,762	\$32,223,703	\$75,015	\$298	\$748,283	\$124,903	\$19,727	\$55,849	\$19,406	\$0	\$13,915	\$0	\$0	\$0	\$0	\$0	\$627,397,662
Meter																	
Meters investment	\$197,895,465	\$20,835,448	\$2,005,886	\$1,389	\$162,725	\$4,246,196	\$403,047	\$1,650,047	\$1,362,177	\$2,178,330	\$680,613	\$729	\$2,005	\$305	\$364	\$75	\$231,424,801
General Plant																	
Dart Hours	\$165,588,586	\$29,443,260	\$108,429	\$1,102	\$165,194	\$424,820	\$0	\$99,836	\$0	\$0	\$1,616	\$0	\$0	\$0	\$0	\$0	\$195,832,843
Misc Rev																	
Dart Hours	-\$64,918,389	-\$11,543,120	-\$42,509	-\$432	-\$64,764	-\$166,549	\$0	-\$39,140	\$0	\$0	-\$634	\$0	\$0	\$0	\$0	\$0	-\$76,775,537
Total																	
Allocator	\$1,410,949,394	\$196,675,956	\$3,595,618	\$6,951	\$5,013,119	\$8,436,324	\$639,199	\$3,015,733	\$2,236,472	\$3,534,419	\$1,276,837	\$60,644	\$59,433	\$65,696	\$48,701	\$26,371	\$1,635,643,056
	86.25%	12.04%	0.22%	0.00%	0.31%	0.52%	0.04%	0.18%	0.14%	0.22%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0000%
Number of meters																	
	96.6%	3.4%	0.01%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0000%

