

Company: Southern California Gas Company (U 904 G)
Proceeding: 2028 General Rate Case
Application: A.26-06-____
Exhibit No: (SCG-23-WP)

REDACTED

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF PATRICK D. MOERSEN
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
VOLUME 2 of 2

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

WORKPAPERS

<u>Line</u>	<u>No.</u>	<u>Schedule</u>	<u>TABLE OF CONTENTS</u>
1			Escalation Factor
2	Schedule	A	CASH WORKING CAPITAL SUMMARY
3	Schedule	B-1	(LEAD) / LAG FORECAST
4	Schedule	B-2	(LEAD) / LAG SUMMARY
5	Schedule	C	REVENUE LAG
6	Schedule	D	PURCHASED COMMODITIES--GAS
7	Schedule	E	PAYROLL EXPENSE
8	Schedule	F	F.I.C.A. & MEDICARE EXPENSE
9	Schedule	F	FEDERAL & STATE UNEMPLOYMENT INSURANCE
10	Schedule	G	INCENTIVE COMPENSATION PLAN
11	Schedule	H	EMPLOYEE BENEFITS
12	Schedule	I	OTHER GOODS & SERVICES
13	Schedule	J	PAYMENTS BY CORPORATE CENTER
14	Schedule	K	REAL ESTATE RENTAL
15	Schedule	L	MATERIALS ISSUED FROM STORES
16	Schedule	Ma	PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES
17	Schedule	Mb	TEST YEAR PASS-THROUGH TAXES FORECAST
18	Schedule	N-1	FEDERAL INCOME TAXES--CURRENT
19	Schedule	N-2	CALIFORNIA CORPORATE FRANCHISE TAXES
20	Schedule	O-1	INCOME TAXES--DEFERRED
21	Schedule	O-2	DEPRECIATION & AMORTIZATION
22	Schedule	O-3	AMORTIZATION OF INSURANCE PREMIUMS
23	Schedule	P-1	CASH BALANCES
24	Schedule	P-2	OTHER RECEIVABLES
25	Schedule	P-3	PREPAYMENTS
26	Schedule	P-4	DEFERRED DEBITS
27	Schedule	P-5	EMPLOYEES WITHHOLDING
28	Schedule	P-6	CURRENT AND ACCRUED LIABILITIES
29	Schedule	Q	TEST YEAR FORECASTED BALANCED PROGRAM COSTS

**2025 Dollar Escalators, for use in SoCalGas GRC calculations
Labor and Non-Labor O&M Expenses**

Escalation Factors to convert 2025 dollars to 2028 dollars

	2028
Shared Service & Working Cash: Labor/Non-Labor O&M Expenses SoCalGas	1.0861

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

CASH WORKING CAPITAL SUMMARY

Schedule A

(\$ in Thousands)

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]
		SCHEDULE REFERENCE	2025 CALCULATED		2028 PROPOSED	
			AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL
<u>OPERATIONAL CASH REQUIREMENT</u>						
1	CASH BALANCES	P-1	\$ -		\$ -	
2	OTHER RECEIVABLES	P-2	122,786		133,358	
3	PREPAYMENTS	P-3	35,075		38,094	
4	DEFERRED DEBITS	P-4	26,078		28,323	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 183,939		\$ 199,776
<u>(LEAD) / LAG WORKING CASH REQUIREMENT</u>						
6	(LEAD) / LAG CASH WORKING CAPITAL	B-1		263,439		328,270
7	TOTAL WORKING CASH REQUIREMENT			447,378		528,046
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>						
8	EMPLOYEES WITHHOLDING	P-5	(1,592)		(1,729)	
9	CURRENT AND ACCRUED LIABILITIES	P-6	(163,405)		(177,474)	
10	TOTAL OFFSETS			(164,997)		(179,204)
11	NET WORKING CASH REQUIREMENT			\$ 282,380		\$ 348,842

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

(LEAD) / LAG FORECAST

Schedule B-1

(\$ in Thousands)

Line No.	Description	[1] Schedule/ Reference	[2] Days Expense (Lead) / Lag	2025 CALCULATED		2028 PROPOSED	
				[3] Expense	[4] Dollar-Days (Lead) / Lag [2] * [3]	[5] Expense	[6] Dollar-Days (Lead) / Lag [2] * [5]
1	PURCHASED COMMODITIES--GAS	D	39.19	\$ 1,151,025	\$ 45,108,656	\$ 1,465,964 [a]	\$ 57,451,136
2	EXPENSES EXCLUDING COMMODITY	B-2	25.78	4,024,905	103,771,415	5,003,429 [a]	129,000,042
3	TOTAL EXPENSES INCLUDING COMMODITY			<u>\$ 5,175,930</u>	<u>\$ 148,880,071</u>	<u>\$ 6,469,394</u>	<u>\$ 186,451,177</u>

(LEAD) / LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			47.34		47.34
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag / Expense			28.76		28.82
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			18.58		18.52
7	TOTAL EXPENSES	L 3: Expense			\$ 5,175,930		\$ 6,469,394
8	CWC Requirement from (Lead) / Lag Study	<u>365</u>	L 6 * L 7 / 365		<u>\$ 263,439</u>		<u>\$ 328,270</u>
9	(Lead) / Lag Requirement To 'Schedule A, Line 7'	L 8			<u>\$ 263,439</u>		<u>\$ 328,270</u>

[a] Expenditures for Commodity Costs, Franchise Fees on Commodity Costs, Pass-Through Taxes and Balanced Program Costs have been included in the Working Cash computation while they are not included as expenses in the determination of net operating income or revenue requirement for the test year.

Operating Expenses from	
Summary of Earnings:	\$ 3,747,778
Deferred Taxes:	10,861
Franchise Fees on Commodity:	16,837
Pass-Through Taxes	259,538
Balanced Program Costs:	968,415
	<u>\$ 5,003,429</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

(LEAD) / LAG SUMMARY

Schedule B-2

(\$ in Thousands)

Line No.	Description	[1] Schedule/ Reference	[2] Days Expense (Lead) / Lag	2025 CALCULATED	
				[3] Expense	[4] Dollar-Days (Lead) / Lag [2] * [3]
1	PURCHASED COMMODITIES--GAS	D	39.19	\$ 1,151,025	\$ 45,108,656
2	PAYROLL EXPENSE	E	13.16	741,727	9,762,466
3	F.I.C.A. & MEDICARE EXPENSE	F	12.42	57,768	717,661
4	FEDERAL & STATE UNEMPLOYMENT INSURANCE	F	76.05	1,038	78,964
5	INCENTIVE COMPENSATION PLAN	G	256.50	63,642	16,324,237
6	EMPLOYEE BENEFITS	H	22.77	350,613	7,983,451
7	OTHER GOODS & SERVICES	I	32.15	875,526	28,148,175
8	PAYMENTS BY CORPORATE CENTER	J	22.80	162,763	3,710,385
9	REAL ESTATE RENTAL	K	(24.52)	21,397	(524,649)
10	MATERIALS ISSUED FROM STORES	L	-	23,707	-
11	PROPERTY/AD VALOREM, FRANCHISE TAXES & PASS-THROUGH TAXES	M	72.65	521,655	37,898,214
12	FEDERAL INCOME TAXES--CURRENT	N-1	(11.32)	20,653	(233,798)
13	CALIFORNIA CORPORATE FRANCHISE TAXES	N-2	(1.92)	48,797	(93,691)
14	INCOME TAXES--DEFERRED	O-1	-	55,395	-
15	DEPRECIATION & AMORTIZATION	O-2	-	1,008,199	-
16	AMORTIZATION OF INSURANCE PREMIUMS	O-3	-	72,024	-
17	EXPENSES EXCLUDING COMMODITY		25.78	\$ 4,024,905	\$ 103,771,415
18	TOTAL EXPENSES INCLUDING COMMODITY			\$ 5,175,930	\$ 148,880,071

(LEAD) / LAG WORKING CASH REQUIREMENT

19	Average Revenue Lag Days	C			47.34
20	Average Expense Payment Lag Days	L18 C [4] / C [3]			28.76
21	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 19 - L 20			18.58
22	TOTAL EXPENSES	L18 C [3]			\$ 5,175,930
23	CWC Requirement from (Lead) / Lag Study	365	L 21 * L 22 / 365		\$ 263,439
24	(Lead) / Lag Requirement To Schedule "A"	L 23			\$ 263,439

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

REVENUE LAG

Schedule C

(\$ in Thousands)

Line No.	Description	[1] Reference Or Count	[2] Accounts Receivable Balance at End of Month	[3] Average A/R Balance	[4] Sales	[5] A/R Turnover [4] / [3]	[6] Days Lag 365 / [5]
	Annual Number of Days						<u>365</u>
1	December-2024		\$ 674,665				
2	January-2025		\$ 738,651		\$ 767,688		
3	February-2025		\$ 834,333		\$ 782,044		
4	March-2025		\$ 804,955		\$ 753,795		
5	April-2025		\$ 254,513		\$ 647,979		
6	May-2025		\$ 346,030		\$ 533,196		
7	June-2025		\$ 392,056		\$ 467,418		
8	July-2025		\$ 398,968		\$ 435,644		
9	August-2025		\$ 433,493		\$ 426,949		
10	September-2025		\$ 417,963		\$ 429,993		
11	October-2025		\$ 423,518		\$ 448,172		
12	November-2025		\$ 596,725		\$ 523,347		
13	December-2025		\$ 712,233		\$ 718,235		
14	Total		\$ 7,028,104				
15	Less 1/2 of end periods		(693,449)				
16	Total, Less 1/2 of end periods		<u>\$ 6,334,654</u>				
17	Average	<u>12</u>		<u>\$527,888</u>	<u>\$ 6,934,461</u>	<u>13.14</u>	<u>27.79</u>
18	Meter Reading Lag (365 days / 12 (months) / 2 (half month)) (See [a] below)						15.21
19	Billing Lag						3.59
20	Collection Lag						27.79
21	Bank Lag						0.75
22	Total Revenue Lag Days						<u>47.34</u>

[a] The meter is read 12 times a year, assuming service is rendered evenly throughout these meter reading periods, the average service period to meter reading is a 15.21 days lag.

Note: Customer accounts receivable balances include taxes and certain miscellaneous revenue items like service charges. Because both accounts receivable balances and revenue include these items, they are determined on a comparable basis. The franchise/municipal surcharge and utility user taxes that were part of the accounts receivable balance remained in the accounts receivable balance for each month and revenues were increased by the tax amount to reflect a proper match between accounts receivable and revenues.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

**PURCHASED COMMODITIES--GAS
SUMMARY**

Schedule D

		[2]	[3]	[4]
LINE No.	DESCRIPTION	INVOICE AMOUNT	(LEAD) / LAG DOLLAR-DAYS AMOUNT	(LEAD) / LAG DAYS
				[3] / [2]
<u>GAS PURCHASES</u>				
1	TRANSPORTATION --Payments	\$ 135,809,558	\$ 4,772,421,545	35.14
2	CALIFORNIA--Payments	117,301	4,903,060	41.80
3	INTERSTATE -- Net Payments *	1,017,135,676	41,223,397,844	40.53
4	SMS **	(16,853,767)	(689,174,023)	40.89
5	LCFS ***	(2,072,033)	(226,935,765)	109.52
6	SWAP ****	16,887,905	27,146,964	1.61
7	TOTAL GAS PAYMENTS	<u>\$ 1,151,024,640</u>	<u>\$ 45,111,759,625</u>	<u>39.19</u>

* Interstate payments were based on the net of payables and receivables per counter party each month.

** SMS (Secondary Market Services).

*** Revenues from the sale of Low Carbon Fuel Standard (LCFS) credits and financial derivatives.

**** Net payments from financial derivatives.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

PAYROLL EXPENSE

		[1]	[2]	Schedule [3]	E [4]
LINE No.	DESCRIPTION		AMOUNT	LAG DAYS	WEIGHTED DOLLAR LAG DAYS
<u>COMPANY PAYROLL EXPENDITURES</u>					
1	Clearing		\$ 27,299,430		
2	O&M		615,039,104		
3	Balanced		99,388,711		
4	Total Company Payroll Expenditures		<u>\$ 741,727,246</u>		
5	The Company pays all of its employees on Friday, every other week.				
6	Service Period For Payroll is therefore 12.42 days (See Line 17)				
7	6.50 days from the midpoint to the end of the payroll period		\$ 6.50		
8	The Company pays its employees on a One-Week Lag.				
9	6.92 days to payday Friday		<u>\$ 6.92</u>		
10	PAYROLL LAG DAYS			<u>\$ 13.42</u>	
11	Total Payroll Withholding Taxes (Federal & State Taxes & Employee FICA & Medicare, incl. capital)		\$ 259,875,176		
12	Non-Capital Portion of Total Payroll Expenses		75%		
13	Total Payroll Withholding Taxes (Federal & State Taxes & Employee FICA & Medicare, excl. capital) (L11 * L12)		\$ 193,796,059		
14	Withholding Tax Lag Days				
15	Payroll lag days			13.42	
16	Additional Lag Days (SoCalGas' outsourcing company ADP takes care of all payroll tax payments on behalf of SoCalGas, but requires SoCalGas to fund the taxes one day before the check date)			-1.00	
17	Total Withholding Tax Lag Days			<u>12.42</u>	
18	Total Withholding Dollar Lag Days (L13 * L17)				\$ 2,407,543,345
19	Total Net Tax Amount (excl. withholding taxes) (L4 - L13)		\$ 547,931,187		
20	Total Net Tax Lag Days (excl. withholding taxes) (L10)			13.42	
21	Net Payroll Tax Weighted Dollar Days				\$ 7,354,922,475
22	Total		<u>\$ 741,727,246</u>		<u>\$ 9,762,465,820</u>
23	Weighted Average Lag Days			<u>13.16</u>	

Note: There has been no adjustment made to account for the number of employees who receive paper checks in lieu of direct deposits because the percentage of dollar amount that are deposited directly is the majority. Most of the remaining checks are deposited on the same day. The total for those that may not clear the payroll account on payday are not significant for purposes of the (lead) / lag calculation.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

F.I.C.A. & MEDICARE EXPENSE

Schedule F

LINE No.	DESCRIPTION	[1] LAG DAYS	[2]	[3] AMOUNT / DAYS LAG TO PAYMENT	[4] TOTAL LAG DAYS [2] + [3]
	FICA & MEDICARE EXPENSE			\$ 57,768,394	
1	Social Security - Taxes are deposited by wire one-day before the payroll payment day.				
2	Therefore, the lag days are Sch. E, Line 10		<u>13.42</u>	+ <u>(1.00)</u>	= <u>12.42</u>
3	Federal Unemployment Tax Act (FUTA):			283,190	
4	State Unemployment Insurance (SUI):			755,128	
5	Total FUTA and SUI			<u>\$ 1,038,318</u>	
6	Federal & State Unemployment Insurance payments are made electronically by ADP one month after the end of each quarter.				
7	Annual Lag Days	365			
8	Number of Quarters	4			
9	Days in Quarter Service Period (L7 / L8)		91.25		
10	One-Half of Quarter		2		
11	Quarterly Service Period Lag Days (L9 / L10)		<u>45.63</u>		
12	Number of Months	12			
13	Days in Month service Period (L7 / L12)		<u>30.42</u>		
14	Therefore the lag days for the SUI and FUTA are		45.63	+ 30.42	= <u>76.05</u>
15	Total FUTA & SUI Dollar-Days Lag (L5 * L14)				<u>\$ 78,964,093</u>

Note: FUTA and SUI are paid electronically, so no additional check clearing lag is added.
 SoCalGas' outsourcing company will continue to make quarterly deposits, even though it will file annually.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

INCENTIVE COMPENSATION PLAN

Schedule G

LINE No.	DESCRIPTION	AMOUNT*	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	PAYMENT DATE	PAYMENT (LEAD) / LAG DAYS [6] - [5]	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
<u>INCENTIVE COMPENSATION PLAN</u>								
	ICP Payments	\$117,703,436						
1	O&M Portion of ICP (less taxes)	40,520,473	1/1/2024	12/31/2024	07/01/24	3/14/2025	255.50	\$ 10,352,980,917
2	O&M ICP Withholding Taxes	23,121,775	1/1/2024	12/31/2024	07/01/24	3/14/2025	255.50	5,907,613,407
3	TOTAL	<u>\$ 63,642,248 (A)</u>						<u>\$ 16,260,594,324 (B)</u>
4	Number of Lag Days (B / A)						<u>255.50</u>	
5	Add Additional Check Clear Date						1.00 **	
6	Total Number of Lag Days						<u>256.50</u>	

* ICP amount includes O&M, Clearing, and Balanced amounts. O&M portion is 54.07% of Total ICP.

** Most checks are direct deposits, and for the rest, employees usually deposit the check on the same day. To be conservative, 1 day check clear lag is assumed here.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS

Schedule H

LINE No.	DESCRIPTION	[1] REFERENCE	[2] AMOUNT	[3] (LEAD) / LAG DOLLAR-DAYS AMOUNT	[4] WEIGHTED AVERAGE (LEAD) / LAG DAYS [3] / [2]
1	DISABILITY PLAN	H-1	\$ 7,320,249	\$ 98,260,264	13.42
2	RETIREMENT SAVINGS PLAN	H-2	32,492,118	436,144,195	13.42
3	LIFE INSURANCE	H-3	1,579,285	-	0.00
4	DENTAL & VISION (2 Pages)	H-4.1 & H-4.2	5,193,823	-	0.00
5	HEALTH INSURANCE	H-5	116,690,125	-	0.00
6	WORKERS' COMPENSATION	H-6	14,062,195	246,088,410	17.50
7	BENEFIT FEES & SERVICES	H-7	1,296,423	45,411,783	35.03
8	PBOPs TRUST PAYMENTS	H-8	1,093,473	1,766,386	1.62
9	PENSION	H-9	170,885,000	7,156,242,500	41.88
10	TOTAL PAYMENTS TESTED		<u>\$ 350,612,690</u>	<u>\$ 7,983,913,539</u>	<u>22.77</u>

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 DISABILITY PLAN

Schedule H-1

	[1]	[2]	[3]	[4]	[5]	[6]
LINE No.	DESCRIPTION	AMOUNT	REFERENCE OR FACTOR	LAG DAY COMPONENT	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2]*[5]
COMPANY DISABILITY EXPENDITURES						
	The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.					
1	The Company pays all of its employees on Friday, bi-weekly.					
2	a.	Service Period For Payroll is therefore 13.42 days (See Schedule E, Line 10)				
3	b.	The Midpoint of the Service Period is therefore 6.50 days			6.50	
4	The Company pays its employees on a One-Week Lag.					
5	a.	The Payment Lag is therefore 6.92 days			<u>6.92</u>	
6	DISABILITY EXPENDITURES LAG-DAYS				<u>13.42</u>	
7	TOTALS	<u>\$ 7,320,249</u>				<u>\$ 98,260,264</u>

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 RETIREMENT SAVINGS PLAN

Schedule H-2

	[1]	[2]	[3]	[4]	[5]	[6]
LINE No.	DESCRIPTION	AMOUNT	REFERENCE OR FACTOR	LAG DAY COMPONENT	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2]*[5]
COMPANY RETIREMENT SAVINGS PLAN EXPENDITURES						
	The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.					
1	The Company pays all of its employees on Friday, bi-weekly.					
2	a.	Service Period For Payroll is therefore 13.42 days (See Schedule E, Line 10)				
3	b.	The Midpoint of the Service Period is therefore 6.50 days			6.50	
4	The Company pays its employees on a One-Week Lag.					
5	a.	The Payment Lag is therefore 6.92 days			<u>6.92</u>	
6	RETIREMENT SAVINGS LAG-DAYS				<u>13.42</u>	
7	TOTALS	<u>\$ 32,492,118</u>				<u>\$ 436,144,195</u>

Note: Payments are made electronically, so no additional check clearing lag is added.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 LIFE INSURANCE

Schedule H-3

LINE No.	DESCRIPTION	[1] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT <small>(([3] + [4]) / 2)</small>	[6] WIRE DATE	[7] (LEAD) / LAG DAYS <small>[6] - [5]</small>	[8] WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT <small>[2] * [7]</small>
			BEGINNING	END				
MetLife (Basic AD&D)								
1	January	\$ 13,476	01/01/25	01/31/25	01/16/25	01/16/25	-	-
2	February	13,469	02/01/25	02/28/25	02/14/25	02/14/25	-	-
3	March	13,729	03/01/25	03/31/25	03/16/25	03/16/25	-	-
4	April	14,021	04/01/25	04/30/25	04/15/25	04/15/25	-	-
5	May	13,779	05/01/25	05/31/25	05/16/25	05/16/25	-	-
6	June	13,508	06/01/25	06/30/25	06/15/25	06/15/25	-	-
7	July	13,607	07/01/25	07/31/25	07/16/25	07/16/25	-	-
8	August	13,592	08/01/25	08/31/25	08/16/25	08/16/25	-	-
9	September	13,263	09/01/25	09/30/25	09/15/25	09/15/25	-	-
10	October	13,221	10/01/25	10/31/25	10/16/25	10/16/25	-	-
11	November	13,183	11/01/25	11/30/25	11/15/25	11/15/25	-	-
12	December	13,195	12/01/25	12/31/25	12/16/25	12/16/25	-	-
MetLife (Basic Life insurance)								
13	January	\$ 117,831	01/01/25	01/31/25	01/16/25	01/16/25	-	-
14	February	117,683	02/01/25	02/28/25	02/14/25	02/14/25	-	-
15	March	118,849	03/01/25	03/31/25	03/16/25	03/16/25	-	-
16	April	120,663	04/01/25	04/30/25	04/15/25	04/15/25	-	-
17	May	119,630	05/01/25	05/31/25	05/16/25	05/16/25	-	-
18	June	117,646	06/01/25	06/30/25	06/15/25	06/15/25	-	-
19	July	119,266	07/01/25	07/31/25	07/16/25	07/16/25	-	-
20	August	118,963	08/01/25	08/31/25	08/16/25	08/16/25	-	-
21	September	117,001	09/01/25	09/30/25	09/15/25	09/15/25	-	-
22	October	116,871	10/01/25	10/31/25	10/16/25	10/16/25	-	-
23	November	116,447	11/01/25	11/30/25	11/15/25	11/15/25	-	-
24	December	116,392	12/01/25	12/31/25	12/16/25	12/16/25	-	-
25	LIFE INSURANCE LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)						-	-
26	TOTAL	<u>\$ 1,579,285</u>					-	\$ -

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 DENTAL & VISION (2 Pages)

Schedule H-4.1

LINE No.	DESCRIPTION	[1] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT <small>(([3] + [4]) / 2)</small>	[6] CHECK CLEAR DATE	[7] (LEAD) / LAG DAYS <small>[6] - [5]</small>	[8] WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT <small>[2] * [7]</small>
			BEGINNING	END				
Delta Dental								
1	January	\$ 380,391	01/01/25	01/31/25	01/16/25	01/16/25	-	-
2	February	378,931	02/01/25	02/28/25	02/14/25	02/14/25	-	-
3	March	378,349	03/01/25	03/31/25	03/16/25	03/16/25	-	-
4	April	378,216	04/01/25	04/30/25	04/15/25	04/15/25	-	-
5	May	376,945	05/01/25	05/31/25	05/16/25	05/16/25	-	-
6	June	364,907	06/01/25	06/30/25	06/15/25	06/15/25	-	-
7	July	362,296	07/01/25	07/31/25	07/16/25	07/16/25	-	-
8	August	361,376	08/01/25	08/31/25	08/16/25	08/16/25	-	-
9	September	347,465	09/01/25	09/30/25	09/15/25	09/15/25	-	-
10	October	347,842	10/01/25	10/31/25	10/16/25	10/16/25	-	-
11	November	347,802	11/01/25	11/30/25	11/15/25	11/15/25	-	-
12	December	346,480	12/01/25	12/31/25	12/16/25	12/16/25	-	-
Safeguard - Dental								
13	January	\$ 26,679	01/01/25	01/31/25	01/16/25	01/16/25	-	-
11	February	26,927	02/01/25	02/28/25	02/14/25	02/14/25	-	-
12	March	26,862	03/01/25	03/31/25	03/16/25	03/16/25	-	-
13	April	26,816	04/01/25	04/30/25	04/15/25	04/15/25	-	-
14	May	26,973	05/01/25	05/31/25	05/16/25	05/16/25	-	-
15	June	26,779	06/01/25	06/30/25	06/15/25	06/15/25	-	-
16	July	26,178	07/01/25	07/31/25	07/16/25	07/16/25	-	-
17	August	26,143	08/01/25	08/31/25	08/16/25	08/16/25	-	-
18	September	25,613	09/01/25	09/30/25	09/15/25	09/15/25	-	-
19	October	25,744	10/01/25	10/31/25	10/16/25	10/16/25	-	-
20	November	25,550	11/01/25	11/30/25	11/15/25	11/15/25	-	-
21	December	25,490	12/01/25	12/31/25	12/16/25	12/16/25	-	-
20	SUB-TOTAL	<u>\$ 4,686,756</u>						

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 DENTAL & VISION (2 Pages)

Schedule H-4.2

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
		AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT	
			BEGINNING	END	((3) + [4]) / 2		[6] - [5]	[2] * [7]	
MetLife - Vision									
21	January	\$ 3,844	01/01/25	01/31/25	01/16/25	01/16/25	-	-	
22	February	3,861	02/01/25	02/28/25	02/14/25	02/14/25	-	-	
23	March	3,844	03/01/25	03/31/25	03/16/25	03/16/25	-	-	
24	April	3,865	04/01/25	04/30/25	04/15/25	04/15/25	-	-	
25	May	3,861	05/01/25	05/31/25	05/16/25	05/16/25	-	-	
26	June	3,848	06/01/25	06/30/25	06/15/25	06/15/25	-	-	
27	July	3,772	07/01/25	07/31/25	07/16/25	07/16/25	-	-	
28	August	3,743	08/01/25	08/31/25	08/16/25	08/16/25	-	-	
29	September	3,747	09/01/25	09/30/25	09/15/25	09/15/25	-	-	
30	October	3,713	10/01/25	10/31/25	10/16/25	10/16/25	-	-	
31	November	3,696	11/01/25	11/30/25	11/15/25	11/15/25	-	-	
32	December	3,663	12/01/25	12/31/25	12/16/25	12/16/25	-	-	
VSP									
33	January	\$ 40,080	01/01/25	01/31/25	01/16/25	01/16/25	-	-	
34	February	40,055	02/01/25	02/28/25	02/14/25	02/14/25	-	-	
35	March	40,006	03/01/25	03/31/25	03/16/25	03/16/25	-	-	
36	April	39,941	04/01/25	04/30/25	04/15/25	04/15/25	-	-	
37	May	39,740	05/01/25	05/31/25	05/16/25	05/16/25	-	-	
38	June	38,703	06/01/25	06/30/25	06/15/25	06/15/25	-	-	
39	July	38,055	07/01/25	07/31/25	07/16/25	07/16/25	-	-	
40	August	37,994	08/01/25	08/31/25	08/16/25	08/16/25	-	-	
41	September	36,834	09/01/25	09/30/25	09/15/25	09/15/25	-	-	
42	October	36,776	10/01/25	10/31/25	10/16/25	10/16/25	-	-	
43	November	36,752	11/01/25	11/30/25	11/15/25	11/15/25	-	-	
44	December	36,676	12/01/25	12/31/25	12/16/25	12/16/25	-	-	
45	SUB-TOTAL-- Sch H-4.2	\$ 507,067							
46	SUB-TOTAL-- Sch H-4.1	\$ 4,686,756							
47	DENTAL & VISION LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)						-	\$ -	
48	TOTAL	\$ 5,193,823					-	\$ -	

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 HEALTH INSURANCE

Schedule H-5

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
		AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT		
			BEGINNING	END	((3] + [4]) / 2		[6] - [5]	[2] * [7]		
Anthem										
1	January	\$ 3,957,048	01/01/25	01/31/25	01/16/25	01/16/25	-	-	-	
2	February	3,932,422	02/01/25	02/28/25	02/14/25	02/14/25	-	-	-	
3	March	3,911,405	03/01/25	03/31/25	03/16/25	03/16/25	-	-	-	
4	April	3,925,906	04/01/25	04/30/25	04/15/25	04/15/25	-	-	-	
5	May	3,910,581	05/01/25	05/31/25	05/16/25	05/16/25	-	-	-	
6	June	3,796,046	06/01/25	06/30/25	06/15/25	06/15/25	-	-	-	
7	July	3,710,375	07/01/25	07/31/25	07/16/25	07/16/25	-	-	-	
8	August	3,699,479	08/01/25	08/31/25	08/16/25	08/16/25	-	-	-	
9	September	3,595,786	09/01/25	09/30/25	09/15/25	09/15/25	-	-	-	
10	October	3,587,495	10/01/25	10/31/25	10/16/25	10/16/25	-	-	-	
11	November	3,582,018	11/01/25	11/30/25	11/15/25	11/15/25	-	-	-	
12	December	3,577,767	12/01/25	12/31/25	12/16/25	12/16/25	-	-	-	
Kaiser										
13	January	\$ 6,128,069	01/01/25	01/31/25	01/16/25	01/16/25	-	-	-	
14	February	6,123,324	02/01/25	02/28/25	02/14/25	02/14/25	-	-	-	
15	March	6,085,701	03/01/25	03/31/25	03/16/25	03/16/25	-	-	-	
16	April	6,111,624	04/01/25	04/30/25	04/15/25	04/15/25	-	-	-	
17	May	6,106,645	05/01/25	05/31/25	05/16/25	05/16/25	-	-	-	
18	June	6,010,075	06/01/25	06/30/25	06/15/25	06/15/25	-	-	-	
19	July	5,921,787	07/01/25	07/31/25	07/16/25	07/16/25	-	-	-	
20	August	5,921,701	08/01/25	08/31/25	08/16/25	08/16/25	-	-	-	
21	September	5,788,563	09/01/25	09/30/25	09/15/25	09/15/25	-	-	-	
22	October	5,783,289	10/01/25	10/31/25	10/16/25	10/16/25	-	-	-	
23	November	5,776,618	11/01/25	11/30/25	11/15/25	11/15/25	-	-	-	
24	December	5,746,403	12/01/25	12/31/25	12/16/25	12/16/25	-	-	-	
25	HEALTH INSURANCE LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)						\$ -	\$ -		
26	TOTAL	<u>\$ 116,690,125</u>					-	\$ -		

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 WORKERS' COMPENSATION

Schedule H-6

LINE No.	[1]	[2]	[3]		[4]	[5]	[6]	[7]	[8]
	PAYMENT PERIOD	AMOUNT	BEGINNING	END		INVOICE DATE OR SERVICE MIDPOINT (([3] + [4]) / 2)	CHECK CLEAR DATE	(LEAD) / LAG DAYS [6] - [5]	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2] * [7]
1	January	\$ 1,246,425					[B]	17.50	21,812,434.35
2	February	851,370					[B]	17.50	14,898,980.78
3	March	1,457,064					[B]	17.50	25,498,620.18
4	April	1,291,347					[B]	17.50	22,598,563.75
5	May	1,296,823					[B]	17.50	22,694,403.90
6	June	3,688,518					[B]	17.50	64,549,061.68
7	July	580,093					[B]	17.50	10,151,636.08
8	August	1,736,282					[B]	17.50	30,384,936.93
9	September	1,068,486					[B]	17.50	18,698,509.20
10	October	(2,265,588)					[B]	17.50	(39,647,787.90)
11	November	1,307,096					[B]	17.50	22,874,180.53
12	December	1,804,278					[B]	17.50	31,574,870.95
13	TOTAL	\$ 14,062,195							\$ 246,088,410
14	(Lead) / Lag Days							<u>17.50</u>	

[B] Multiple invoices are paid during the month; a full year average of 17.5 lag days.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 BENEFIT FEES & SERVICES

Schedule H-7

LINE No.	DESCRIPTION	[1] AMOUNT	[2]	[3] SERVICE PERIOD		[4] INVOICE DATE OR SERVICE MIDPOINT ((3]+[4])/2	[5] CHECK CLEAR DATE	[6]	[7] (LEAD) / LAG DAYS [6]-[5]	[8] WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2]*[7]
				BEGINNING	END					
Deloitte & Touche										
1	May	\$ 131,417		05/01/25	05/31/25	05/16/25	05/20/25		4.00	\$ 525,668
2	July	5,096		07/01/25	07/31/25	07/16/25	07/15/25		(1.00)	\$ (5,096)
3	October	11,070		10/01/25	10/31/25	10/16/25	10/30/25		14.00	\$ 154,980
Willis Towers Watson										
4	January	93,885		01/01/25	01/31/25	01/16/25	02/26/25		41.00	\$ 3,849,298
5	February	162,557		02/01/25	02/28/25	02/14/25	03/26/25		39.50	6,420,990
6	March	47,307		03/01/25	03/31/25	03/16/25	04/29/25		44.00	2,081,518
7	April	98,860		04/01/25	04/30/25	04/15/25	05/22/25		36.50	3,608,386
8	May	50,590		05/01/25	05/31/25	05/16/25	06/26/25		41.00	2,074,175
9	June	58,006		06/01/25	06/30/25	06/15/25	07/29/25		43.50	2,523,278
10	July	101,925		07/01/25	07/31/25	07/16/25	08/26/25		41.00	4,178,910
11	August	80,541		08/01/25	08/31/25	08/16/25	10/02/25		47.00	3,785,428
12	October	123,033		10/01/25	10/31/25	10/16/25	10/23/25		7.00	861,229
13	October	110,523		10/01/25	10/31/25	10/16/25	12/02/25		47.00	5,194,601
14	November	45,750		11/01/25	11/30/25	11/15/25	12/30/25		44.50	2,035,897
15	December	58,171		12/01/25	12/31/25	12/16/25	01/27/26		42.00	2,443,168
Newport										
16	January	39,235		01/01/25	01/31/25	01/16/25	01/27/25		11.00	\$ 431,590
17	April	39,352		04/01/25	04/30/25	04/15/25	04/24/25		8.50	334,488
18	July	37,917		07/01/25	07/31/25	07/16/25	07/14/25		(2.00)	(75,834)
19	October	39,451		10/01/25	10/31/25	10/16/25	10/20/25		4.00	157,802
SIMPSON & SIMPSON										
20	August	19,052		08/01/25	08/31/25	08/16/25	08/25/25		9.00	\$ 171,470
21	September	19,052		09/01/25	09/30/25	09/15/25	10/02/25		16.50	314,362
22	September	19,052		09/01/25	09/30/25	09/15/25	10/02/25		16.50	314,362
23	Novemner	19,052		11/01/25	11/30/25	11/15/25	12/04/25		18.50	352,467
T Rowe Price										
24	May	2,138		01/01/25	03/31/25	02/14/25	07/03/25		138.50	296,044
25	August	13,595		04/01/25	06/30/25	05/16/25	02/12/26		272.00	\$ 3,697,728
26	November	1,214		07/01/25	09/30/25	08/15/25	02/05/26		173.50	\$ 210,542
27	TOTAL	<u>\$ 1,296,423</u>								<u>\$ 45,411,783</u>
28	(Lead) / Lag Days								<u>35.03</u>	

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 PBOPs TRUST PAYMENTS

Schedule H-8

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
LINE No.	DESCRIPTION	AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	PAYMENT DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
1	January	\$ 91,598	01/01/25	01/31/25	01/16/25	01/22/25	6.00	\$ 549,588
2	February	90,401	02/01/25	02/28/25	02/14/25	02/20/25	5.50	497,208
3	March	90,251	03/01/25	03/31/25	03/16/25	03/18/25	2.00	180,502
4	April	89,473	04/01/25	04/30/25	04/15/25	04/17/25	1.50	134,209
5	May	89,309	05/01/25	05/31/25	05/16/25	05/13/25	-3.00	(267,926)
6	June	89,148	06/01/25	06/30/25	06/15/25	06/20/25	4.50	401,165
7	July	95,582	07/01/25	07/31/25	07/16/25	07/15/25	-1.00	(95,582)
8	August	91,800	08/01/25	08/31/25	08/16/25	08/18/25	2.00	183,599
9	September	92,382	09/01/25	09/30/25	09/15/25	09/16/25	0.50	46,191
10	October	92,368	10/01/25	10/31/25	10/16/25	10/16/25	0.00	-
11	November	91,621	11/01/25	11/30/25	11/15/25	11/17/25	1.50	137,432
12	December	89,541	12/01/25	12/31/25	12/16/25	12/16/25	0.00	-
13	TOTAL	<u>\$ 1,093,473</u>						<u>\$ 1,766,386</u>
14	(Lead) / Lag Days						<u>1.62</u>	

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

EMPLOYEE BENEFITS
 PENSION

Schedule H-9

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
		AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT	
			BEGINNING	END	([3] + [4]) / 2				[2] * [7]
1	April	42,730,000	1/1/2025	3/31/2025	02/14/25	04/01/25	45.50	1,944,215,000	
2	July	42,730,000	4/1/2025	6/30/2025	05/16/25	07/01/25	46.00	1,965,580,000	
3	October	42,730,000	7/1/2025	9/30/2025	08/15/25	10/01/25	46.50	1,986,945,000	
4	December	42,695,000	10/1/2025	12/31/2025	11/15/25	12/15/25	29.50	1,259,502,500	
5	TOTAL	<u>\$ 170,885,000</u>						<u>\$ 7,156,242,500</u>	
6	(Lead) / Lag Days						<u>41.88</u>		

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

**OTHER GOODS & SERVICES *
SUMMARY**

Schedule I

	[1]	[2]	[3]	[4]	[5]
LINE No.	DESCRIPTION	NUMBER of INVOICES TESTED	INVOICE AMOUNT	(LEAD) / LAG DOLLAR-DAYS AMOUNT	WEIGHTED AVERAGE (LEAD) / LAG DAYS [4] / [3]
1	January 2025	9,133	\$ 79,939,844	\$ 2,793,327,532	34.94
2	February 2025	10,479	63,457,808	2,109,149,025	33.24
3	March 2025	11,402	71,246,960	2,648,854,760	37.18
4	April 2025	10,810	61,882,964	1,983,831,188	32.06
5	May 2025	12,289	62,215,596	2,065,605,849	33.20
6	June 2025	9,637	59,282,500	1,892,935,003	31.93
7	July 2025	12,244	94,552,865	2,695,432,407	28.51
8	August 2025	9,768	81,055,943	2,303,163,037	28.41
9	September 2025	9,521	75,066,924	2,264,159,775	30.16
10	October 2025	11,648	80,686,667	2,630,302,338	32.60
11	November 2025	9,910	62,318,876	1,953,657,680	31.35
12	December 2025	10,871	83,819,505	2,812,034,298	33.55
13	TOTAL INVOICES TESTED	<u>127,712</u>	<u>\$ 875,526,451</u>	<u>\$ 28,152,452,891</u>	<u>32.15</u>

* Includes O&M, Clearing, and Balanced, excludes Warehouse Purchases & Capital.
The specific accounts include Inventory, Small Price Difference, Goods Received/Invoice Received (O&M), and Invoice Reduction.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

PAYMENTS BY CORPORATE CENTER

Schedule J

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] LAG DAYS	[4] (LEAD) / LAG DOLLAR DAYS [2] * [3]	[5] WEIGHTED AVERAGE (LEAD) / LAG DAYS L 9 [4] / [2]
1	Corporate Labor Charges	\$ 24,564,198	13.42 [a]	\$ 329,727,121	
2	Payroll Taxes	2,764,431	12.42 [b]	34,342,735	
3	Incentive Compensation Plan	7,525,644	256.50 [c]	1,930,327,648	
4	Benefits (Employee, Corp & SEU Executive)	19,464,678	22.77 [d]	443,210,723	
5	Property Taxes	441,472	40.72 [e]	17,976,736	
6	Depreciation, ROR & Amortization	1,642,001	0.00 [f]	-	
7	Insurance Premiums (Cash Basis)	69,810,088	0.00 [g]	-	
8	Real Estate Rental Payments	3,887,284	(24.52) [h]	(95,316,213)	
9	Other Goods & Services	32,663,015	32.15 [i]	1,050,115,920	
10	Total	<u>\$ 162,762,811</u>		<u>\$ 3,710,384,669</u>	
11	Average Lag Days				<u><u>22.80</u></u>

Notes:

The amounts shown include fully loaded labor and non-labor Corporate Center cost as well as pass-through utility cost.

The funds between the Corporate Center and the Utility are transferred on a daily basis. Since the daily cash management functions of the Utility and the Corporate Center are consolidated, same lead lag days have been used for charges and payments made by the Corporate Center.

- [a] See Schedule E for Payroll Expense Lag Calculation.
- [b] See Schedule F for Payroll Tax Expense Lag Calculation.
- [c] See Schedule G for Incentive Compensation Lag.
- [d] See Schedule H for Employee Benefit Lag calculation.
- [e] See Schedule M, Line 1 for Property Taxes Lag.
- [f] See Schedule O-2 for Depreciation Lag.
- [g] Insurance premiums are included in prepayments and the (lead) / lag portion uses a zero lag day.
- [h] See Schedule K for Real Estate Rent Lag.
- [i] See Schedule I for Other Goods & Services Lag.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

REAL ESTATE RENTAL

Schedule K-1

[1]		[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
LINE	INVOICE	SERVICE PERIOD		INVOICE	SERVICE	PAYMENT	CHECK	NUMBER	WEIGHTED
No.	DESCRIPTION	AMOUNT	BEGINNING	END	DATE OR	DATE *	CLEARING	PAYMENT	(LEAD) / LAG
					MIDPOINT		LAG	(LEAD) / LAG	DOLLAR-DAYS
					((3] + [4]) / 2			[6] - [5] + [7]	[2] * [8]
Gas Company Tower									
1	January-2025	\$ 1,386,868	01/01/25	01/31/25	01/16/25	01/01/25	0.00	[b] (15.00)	\$ (20,803,019)
2	February-2025	1,466,097	02/01/25	02/28/25	02/14/25	02/01/25	0.00	[b] (13.50)	(19,792,309)
3	March-2025	1,493,071	03/01/25	03/31/25	03/16/25	03/01/25	0.00	[b] (15.00)	(22,396,065)
4	April-2025	1,384,299	04/01/25	04/30/25	04/15/25	04/01/25	0.00	[b] (14.50)	(20,072,334)
5	May-2025	1,555,870	05/01/25	05/31/25	05/16/25	05/01/25	0.00	[b] (15.00)	(23,338,046)
6	June-2025	812,374	06/01/25	06/30/25	06/15/25	06/01/25	0.00	[b] (14.50)	(11,779,416)
7	July-2025	1,305,842	07/01/25	07/31/25	07/16/25	07/01/25	0.00	[b] (15.00)	(19,587,632)
8	August-2025	1,312,912	08/01/25	08/31/25	08/16/25	08/01/25	0.00	[b] (15.00)	(19,693,680)
9	September-2025	1,289,456	09/01/25	09/30/25	09/15/25	09/01/25	0.00	[b] (14.50)	(18,697,117)
10	October-2025	1,312,104	10/01/25	10/31/25	10/16/25	10/01/25	0.00	[b] (15.00)	(19,681,566)
11	November-2025	1,306,585	11/01/25	11/30/25	11/15/25	11/01/25	0.00	[b] (14.50)	(18,945,488)
12	December-2025	1,352,542	12/01/25	12/31/25	12/16/25	12/01/25	0.00	[b] (15.00)	(20,288,136)
Payment Offices, Operational Bases, and Other Leases other than Communication Sites									
13	January-2025	\$ 138,528	01/01/25	01/31/25	01/16/25	12/31/24	3.29	[a] (12.71)	\$ (1,760,181)
14	February-2025	193,759	02/01/25	02/28/25	02/14/25	01/31/25	3.29	[a] (11.21)	(2,171,333)
15	March-2025	215,591	03/01/25	03/31/25	03/16/25	02/28/25	3.29	[a] (12.71)	(2,739,371)
16	April-2025	189,258	04/01/25	04/30/25	04/15/25	03/31/25	3.29	[a] (12.21)	(2,310,147)
17	May-2025	162,856	05/01/25	05/31/25	05/16/25	04/30/25	3.29	[a] (12.71)	(2,069,303)
18	June-2025	183,879	06/01/25	06/30/25	06/15/25	05/31/25	3.29	[a] (12.21)	(2,244,498)
19	July-2025	223,818	07/01/25	07/31/25	07/16/25	06/30/25	3.29	[a] (12.71)	(2,843,905)
20	August-2025	177,181	08/01/25	08/31/25	08/16/25	07/31/25	3.29	[a] (12.71)	(2,251,321)
21	September-2025	172,977	09/01/25	09/30/25	09/15/25	08/31/25	3.29	[a] (12.21)	(2,111,418)
22	October-2025	166,730	10/01/25	10/31/25	10/16/25	09/30/25	3.29	[a] (12.71)	(2,118,536)
23	November-2025	171,433	11/01/25	11/30/25	11/15/25	10/31/25	3.29	[a] (12.21)	(2,092,571)
24	December-2025	153,300	12/01/25	12/31/25	12/16/25	11/30/25	3.29	[a] (12.71)	(1,947,878)
Communication Sites									
25	January-2025	\$ 120,770	01/01/25	01/31/25	01/16/25	12/31/24	3.29	[a] (12.71)	\$ (1,534,542)
26	February-2025	122,569	02/01/25	02/28/25	02/14/25	01/31/25	3.29	[a] (11.21)	(1,373,554)
27	March-2025	128,689	03/01/25	03/31/25	03/16/25	02/28/25	3.29	[a] (12.71)	(1,635,171)
28	April-2025	114,970	04/01/25	04/30/25	04/15/25	03/31/25	3.29	[a] (12.21)	(1,403,363)
29	May-2025	153,919	05/01/25	05/31/25	05/16/25	04/30/25	3.29	[a] (12.71)	(1,955,744)
30	June-2025	146,235	06/01/25	06/30/25	06/15/25	05/31/25	3.29	[a] (12.21)	(1,784,996)
31	July-2025	138,296	07/01/25	07/31/25	07/16/25	06/30/25	3.29	[a] (12.71)	(1,757,235)
32	August-2025	133,902	08/01/25	08/31/25	08/16/25	07/31/25	3.29	[a] (12.71)	(1,701,410)
33	September-2025	144,449	09/01/25	09/30/25	09/15/25	08/31/25	3.29	[a] (12.21)	(1,763,190)
34	October-2025	135,389	10/01/25	10/31/25	10/16/25	09/30/25	3.29	[a] (12.71)	(1,720,299)
35	November-2025	135,650	11/01/25	11/30/25	11/15/25	10/31/25	3.29	[a] (12.21)	(1,655,792)
36	December-2025	173,380	12/01/25	12/31/25	12/16/25	11/30/25	3.29	[a] (12.71)	(2,203,026)
37	Sub-Total to Ln 36	\$ 19,775,547							\$ (282,223,592)

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

REAL ESTATE RENTAL

Schedule K-2

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE *	CHECK CLEARING LAG	NUMBER PAYMENT (LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	(([3] + [4]) / 2)			[6] - [5] + [7]	[2] * [8]
Annual Leases (Easements)									
38	January-2025	\$ 1,393,910	01/01/25	12/31/25	07/02/25	12/31/24	3.29	[a] (179.71)	\$ (250,494,561)
39	February-2025	11,747	01/01/25	12/31/25	07/02/25	01/31/25	3.29	[a] (148.71)	(1,746,798)
40	March-2025	7,950	01/01/25	12/31/25	07/02/25	02/28/25	3.29	[a] (120.71)	(959,619)
41	April-2025	8,184	01/01/25	12/31/25	07/02/25	03/31/25	3.29	[a] (89.71)	(734,126)
42	May-2025	9,549	01/01/25	12/31/25	07/02/25	04/30/25	3.29	[a] (59.71)	(570,126)
43	June-2025	6,877	01/01/25	12/31/25	07/02/25	05/31/25	3.29	[a] (28.71)	(197,416)
44	July-2025	9,709	01/01/25	12/31/25	07/02/25	06/30/25	3.29	[a] 1.29	12,560
45	August-2025	89,740	01/01/25	12/31/25	07/02/25	07/31/25	3.29	[a] 32.29	2,898,046
46	September-2025	3,328	01/01/25	12/31/25	07/02/25	08/31/25	3.29	[a] 63.29	210,637
47	October-2025	44,662	01/01/25	12/31/25	07/02/25	09/30/25	3.29	[a] 93.29	4,166,665
48	November-2025	15,988	01/01/25	12/31/25	07/02/25	10/31/25	3.29	[a] 124.29	1,987,211
49	December-2025	19,582	01/01/25	12/31/25	07/02/25	11/30/25	3.29	[a] 154.29	3,021,327
50	Sub-Total	\$ 1,621,225							\$ (242,406,200)
51	Sub-Total from Ln 37	19,775,547							(282,223,592)
52	TOTAL	<u>\$ 21,396,772</u>							<u>\$ (524,629,792)</u>
53	Composite (Lead) / Lag Days							<u>(24.52)</u>	

[a] Additional days added for Check Clearing Lag. Number of Days added 3.29
 (Weighted average lag for lease payments in 2025).

[b] Gas Tower payments are paid on the first work day of the month being billed. All of the payment offices, communicate sites, etc. are paid prior to the first of the month.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

MATERIALS ISSUED FROM STORES

Schedule L

	[1]	[2]	[3]
LINE No.	PERIOD	MATERIALS ISSUED	(LEAD) / LAG DAYS
1	Materials issued and charged to O&M	\$ 23,706,807	
2	LAG DAYS IS ZERO		<u><u>0.00</u></u>

Note: The lag for materials issued from stores to maintenance expenses has been set to zero based on the offset of accounts payable related to materials & supplies.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES

Schedule Ma

SUMMARY

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]
		REFERENCE	INVOICE AMOUNT	(LEAD) / LAG DOLLAR DAYS	(LEAD) / LAG DAYS [3]/[2]
1	Ad Valorem Taxes	M-1	\$ 192,934,591	\$ 7,855,390,344	40.72
2	Franchise Fee Payments	M-2	89,754,206	15,836,789,293	176.45
3	Municipal Surcharge	M-3	26,463,888	5,657,839,478	213.79
4	Utility User Tax	M-4	191,826,316	7,381,188,130	38.48
5	Municipal Transport Tax	M-5	8,350,551	344,381,334	41.24
6	Natural Gas Surcharge (State Board of Equalization)	M-6	12,325,150	821,305,393	66.64
7	TOTAL INVOICES TESTED		<u>\$ 521,654,702</u>	<u>\$ 37,896,893,972</u>	<u>72.65</u>
8	USED IN (LEAD) / LAG STUDY		\$ 521,654,702		

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

TEST YEAR PASS-THROUGH TAX FORECAST

Schedule Mb

<u>Pass-Through Taxes</u>		<u>2025 Actual Payments *</u>	<u>Escalation Factor</u>	<u>Forecasted 2028 Payments Total</u>
M-3	Municipal Surcharge	\$ 26,463,888	1.0861	\$ 28,742,149
M-4	Utility User Tax	191,826,316	1.0861	208,340,532
M-5	Municipal Transport Tax	8,350,551	1.0861	9,069,445
M-6	Natural Gas Surcharge (State Board of Equalization)	12,325,150	1.0861	13,386,215
Total 2025 Payment		<u>\$ 238,965,904</u>	1.0861	<u>\$ 259,538,340</u>
In Thousands:		\$ 238,966		\$ 259,538

2028 Pass-through Tax Payment (in Thousands)

\$ 259,538

* Payment amount excludes franchise taxes on commodities. Pass-through taxes only.

SCG 2028 Forecast in other RO Model (in Thousands)

Gas Commodity Costs	\$1,465,964
Franchise Fees (FF&U Multiplier)	1.1485%
Franchise Taxes on Commodity (in Thousands)	\$16,837

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028

FEDERAL INCOME TAXES--CURRENT

Schedule N-1

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
LINE No.	SERVICE PERIOD		SERVICE MIDPOINT	PAYMENT DATE	(LEAD) / LAG DAYS	TAX AMOUNT	(LEAD) / LAG DOLLAR DAYS
	BEGINNING	END	([1] + [2]) / 2		[4] - [3]		[5] * [6]
1	1/1/2024	12/31/2024	7/1/2024	4/15/2025	287.5	\$ 4,090,000 *	\$ 1,175,875,000
2	1/1/2025	12/31/2025	7/2/2025	4/15/2025	(78.0)	11,090,000.00	(865,020,000)
3	1/1/2025	12/31/2025	7/2/2025	6/16/2025	(16.0)	3,190,000.00	(51,040,000)
4	1/1/2025	12/31/2025	7/2/2025	9/15/2025	75.0	3,740,000.00	280,500,000
5	1/1/2025	12/31/2025	7/2/2025	12/15/2025	166.0	-	-
6	1/1/2024	12/31/2024	7/1/2024	12/15/2025	531.5	(1,456,508.00) **	(774,134,002)
7	TOTAL					<u>\$ 20,653,492</u>	<u>\$ (233,819,002)</u>
8					(Lead) / Lag Days	(11.32)	
9	USED IN (LEAD) / LAG STUDY					<u>\$ 20,653,492</u>	

* 2024 Extension

** 2024 Tax Return/RTP Payment/(Refund)

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

CALIFORNIA CORPORATE FRANCHISE TAXES

Schedule N-2

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
LINE No.	SERVICE PERIOD		SERVICE MIDPOINT	PAYMENT DATE	(LEAD) / LAG DAYS	TAX AMOUNT	(LEAD) / LAG DOLLAR DAYS
	BEGINNING	END	([1] + [2]) / 2	DATE	[4] - [3]		[5] * [6]
1	1/1/2024	12/31/2024	07/01/24	4/15/2025	287.5	\$ 40,000 *	\$ 11,500,000
2	1/1/2025	12/31/2025	07/02/25	4/15/2025	(78.0)	26,140,000	(2,038,920,000)
3	1/1/2025	12/31/2025	07/02/25	6/16/2025	(16.0)	10,000,000	(160,000,000)
4	1/1/2025	12/31/2025	07/02/25	9/15/2025	75.0	-	-
5	1/1/2025	12/31/2025	07/02/25	12/15/2025	166.0	12,620,000	2,094,920,000
6	1/1/2024	12/31/2024	07/01/24	12/15/2025	531.5	(2,601) **	(1,382,432)
7	TOTAL					\$ 48,797,399	\$ (93,882,432)
8					(Lead) / Lag Days		(1.92)
9						\$ 48,797,399	

* 2024 Extension

** 2024 Tax Return/RTP Payment/(Refund)

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028

FEDERAL & STATE INCOME TAXES--DEFERRED

Schedule O-1

LINE No.	DESCRIPTION	TOTAL
1	INCOME TAX DEFERRED	\$ 55,394,661
2	TOTAL	<u>\$ 55,394,661</u>
3	TOTAL TO (LEAD) / LAG STUDY - SCHEDULE B-2	<u>\$ 55,395,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

DEPRECIATION & AMORTIZATION

Schedule O-2

LINE No.	DESCRIPTION	TOTAL
1	DEPRECIATION & AMORTIZATION	\$ 1,008,199,287
2	TOTAL	<u>\$ 1,008,199,287</u>
3	TOTAL TO (LEAD) / LAG STUDY - SCHEDULE B-2	<u>\$ 1,008,199,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

AMORTIZATION OF INSURANCE PREMIUMS

Schedule O-3

LINE No.	DESCRIPTION	TOTAL
1	AMORTIZATION OF INSURANCE PREMIUMS	\$ 72,024,218
2	TOTAL	<u>\$ 72,024,218</u>
3	TOTAL TO (LEAD) / LAG STUDY - SCHEDULE B-2	<u>\$ 72,024,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

CASH BALANCES

Schedule P-1

[1]

LINE No.	DESCRIPTION	Average of Average Collected Balances
1	Required Minimum Bank Deposits	-
2	Total	<u>\$ -</u>

Cost of Service Positions

3	Included in CWC	<u>\$ -</u>
4	2025 amount to Schedule "A"---\$ in Thousands	<u>\$ -</u>
5	Inflation Factor for 2025	<u>1.0861</u>
6	2028 Test Year proposed amount to Schedule "A"---\$ in Thousands	<u>\$ -</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

OTHER RECEIVABLES

Schedule P-2

		[1]	[2]	[3]
LINE No.	DESCRIPTION	2025	2028	TEST YEAR AMOUNT
1	December-2024	\$ 122,289,094		
2	January-2025	124,549,387		
3	February-2025	104,475,104		
4	March-2025	112,176,258		
5	April-2025	123,489,832		
6	May-2025	142,661,938		
7	June-2025	118,758,344		
8	July-2025	117,937,212		
9	August-2025	129,622,152		
10	September-2025	124,351,079		
11	October-2025	134,331,080		
12	November-2025	124,210,764		
13	December-2025	111,456,575		
14	Total for 13 months	<u>\$ 1,590,308,818</u>		
15	1/2 of Decembers	<u>(116,872,835)</u>		
16	12 Month Total	<u>\$ 1,473,435,983</u>		
17	Average 12 Month Balance	<u>\$ 122,786,332</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0861</u>	
19	Inflation Adjusted Balance	<u>\$ 122,786,332</u>	<u>\$ 133,358,235</u>	
20	Base Year 2025 Amount	122,786,332		
21	Addition to CWC			<u>\$ 133,358,235</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 122,786</u>		<u>\$ 133,358</u>

SEE SCHEDULE P-2.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

PREPAYMENTS

Schedule P-3

LINE No.	DESCRIPTION	[1]	[2]	[3]
		2025	2028	TEST YEAR AMOUNT
1	December-2024	\$ 37,344,869		
2	January-2025	32,789,035		
3	February-2025	26,416,220		
4	March-2025	24,202,733		
5	April-2025	19,726,078		
6	May-2025	13,813,283		
7	June-2025	8,536,387		
8	July-2025	63,079,946		
9	August-2025	56,535,409		
10	September-2025	51,695,005		
11	October-2025	46,804,532		
12	November-2025	40,998,945		
13	December-2025	35,249,286		
14	Total for 13 months	<u>\$ 457,191,728</u>		
15	1/2 of Decembers	<u>(36,297,078)</u>		
16	12 Month Total	<u>\$ 420,894,650</u>		
17	Average 12 Month Balance	<u>\$ 35,074,554.17</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0861</u>	
19	Inflation Adjusted Balance	<u>\$ 35,074,554</u>	<u>\$ 38,094,473</u>	
20	Base Year 2025 Amount	<u>\$ 35,074,554</u>		
21	Addition to CWC			<u>\$ 38,094,473</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 35,075</u>		<u>\$ 38,094</u>

SEE SCHEDULE P-3.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

DEFERRED DEBITS

Schedule P-4

LINE No.	DESCRIPTION	[1]	[2]	[3]
		2025	2028	TEST YEAR AMOUNT
1	December-2024	\$ 24,725,149		
2	January-2025	24,694,032		
3	February-2025	24,868,305		
4	March-2025	25,184,448		
5	April-2025	25,380,762		
6	May-2025	25,225,823		
7	June-2025	23,881,288		
8	July-2025	23,959,668		
9	August-2025	24,206,124		
10	September-2025	28,375,348		
11	October-2025	29,285,060		
12	November-2025	29,897,928		
13	December-2025	31,227,730		
14	Total for 13 months	<u>\$ 340,911,666</u>		
15	1/2 of Decembers	<u>(27,976,440)</u>		
16	12 Month Total	<u>\$ 312,935,226</u>		
17	Average 12 Month Balance	<u>\$ 26,077,935</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0861</u>	
19	Inflation Adjusted Balance	<u>\$ 26,077,935</u>	<u>\$ 28,323,245</u>	
20	Base Year 2025 Amount	<u>\$ 26,077,935</u>		
21	Addition to CWC			<u>\$ 28,323,245</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 26,078</u>		<u>\$ 28,323.25</u>

SEE SCHEDULE P-4.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

EMPLOYEES WITHHOLDING

Schedule P-5

LINE No.	DESCRIPTION	[1]	[2]	[3]
		2025	2028	TEST YEAR AMOUNT
1	December-2024	\$ (91,925)		
2	January-2025	(242)		
3	February-2025	3,702		
4	March-2025	(63,467)		
5	April-2025	(4,894,671)		
6	May-2025	(5,596,260)		
7	June-2025	144,589		
8	July-2025	(12,841)		
9	August-2025	(8,351)		
10	September-2025	(11,634)		
11	October-2025	(4,325,597)		
12	November-2025	(4,283,344)		
13	December-2025	(24,424)		
14	Total for 13 months	<u>\$ (19,164,465)</u>		
15	1/2 of Decembers	<u>58,175</u>		
16	12 Month Total	<u>\$ (19,106,290)</u>		
17	Average 12 Month Balance	<u>\$ (1,592,191)</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0861</u>	
19	Inflation Adjusted Balance	<u>\$ (1,592,191)</u>	<u>\$ (1,729,279)</u>	
20	Base Year 2025 Amount	<u>\$ (1,592,191)</u>		
21	Addition to CWC			<u>\$ (1,729,279)</u>
22	TO SCHEDULE "A"--\$ in Thousands	<u>\$ (1,592)</u>		<u>\$ (1,729)</u>

SEE SCHEDULE P-5.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

CURRENT AND ACCRUED LIABILITIES

Schedule P-6

		[1]	[2]	[3]
LINE No.	DESCRIPTION	2025	2028	TEST YEAR AMOUNT
1	December-2024	\$ (146,806,205)		
2	January-2025	(155,895,306)		
3	February-2025	(165,441,836)		
4	March-2025	(168,931,070)		
5	April-2025	(170,949,774)		
6	May-2025	(167,384,718)		
7	June-2025	(175,488,138)		
8	July-2025	(168,510,565)		
9	August-2025	(163,539,499)		
10	September-2025	(163,226,073)		
11	October-2025	(159,094,951)		
12	November-2025	(154,936,868)		
13	December-2025	(148,121,622)		
14	Total for 13 months	<u>\$ (2,108,326,625)</u>		
15	1/2 of Decembers	<u>147,463,914</u>		
16	12 Month Total	<u>\$ (1,960,862,711)</u>		
17	Average 12 Month Balance	<u>\$ (163,405,226)</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0861</u>	
19	Inflation Adjusted Balance	<u>\$ (163,405,226)</u>	<u>\$ (177,474,416)</u>	
20	Base Year 2025 Amount	<u>\$ (163,405,226)</u>		
21	Addition to CWC			<u>\$ (177,474,416)</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ (163,405)</u>		<u>\$ (177,474)</u>

SEE SCHEDULE P-6.1 FOR DETAIL

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028
 BALANCE SHEET ACCOUNT DETAIL

Confidential and Protected Materials Pursuant to PUC Section 583 and GO 66-D Rev. 1

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
OTHER RECEIVABLES			5	6	7	8	9	10	11	12	13	14	15	Schedule P-2.1	
Line No.	G/L Account No.	Account Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
1	1103018	Accounts Receivable (Ar) New Business (Nb) Cpr 98													
2	1103019	Customer Ar Unallocated Collections-Nbms													
3	1103021	Customer Ar Unallocated Charges-Nbms													
4	1105060	A/R Sundry Retirees													
5	1106000	Sundry Billing Recon Acct													
6	1106015	Sundry Cash Clearing - Upsted													
7	1106031	Ar Misc Sales Rentals & Jobbnq													
8	1106033	Ar Def Const Adv New Bus Main													
9	1106034	A/R Gas Sales Hub And Swap													
10	1106035	Cust Ar Unalloc Coll													
11	1106036	Cust Ar Unallocated Charges													
12	1106038	AR SP INVEST OF OVR & SHORTS													
13	1106041	Othr Acct Rec Claims													
14	1106049	Empl Cust Ar Payr Issue Exp Adv													
15	1106050	Empl Cust Ar Overymt To Empl													
16	1106070	Sundry Billing Non-Recon Acct													
17	1106098	CANADIAN GST RECEIVABLE													
18	1106106	AR Claims Billings Recon Acct													
19	1106115	A/R SUNDRY RETIREES													
20	1106400	Collectible Work Orders-O&M													
21	1107118	WORKER COMP REC-CURRENT													
22	1107119	OBR A/R MASTER MTR MULTI-FAMILY FIN													
23	1107120	A/R - ON-BILL FINANCING													
24	1107139	NEW BUSINESS DECARB ACCOUNTS RECEIV													
25															
26		TOTAL	\$ 122,289,094	\$ 124,549,387	\$ 104,475,104	\$ 112,176,258	\$ 123,489,832	\$ 142,661,938	\$ 118,758,344	\$ 117,937,212	\$ 129,622,152	\$ 124,351,079	\$ 134,331,080	\$ 124,210,764	\$ 111,456,575

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028
 BALANCE SHEET ACCOUNT DETAIL

Confidential and Protected Materials Pursuant to PUC Section 583 and GO 66-D Rev. 1

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
PREPAYMENTS			Schedule P-3.1												
Line No.	G/L Account No.	Account Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
1	1110003	Prepaid Exp-Insurance													
2	1110014	PREPAID POSTAGE STAMPS & IMPRESSION													
3	1110015	PREPAID POSTAGE STAMPS AND IMPRESSI													
4	1110029	Prepaid Exp-Prepaid Insurance Risk													
5	1110072	PREPAID EXP-FINE INS													
6	1110073	PREPAID EXP-GNRL EXCESS													
7	1110076	PREPAID EXP-FIRE RE-INSUR													
8	1110500	Misc. Deferred DB Sundry & Current													
9															
10		TOTAL	\$ 37,344,869	\$ 32,789,035	\$ 26,416,220	\$ 24,202,733	\$ 19,726,078	\$ 13,813,283	\$ 8,536,387	\$ 63,079,946	\$ 56,535,409	\$ 51,695,005	\$ 46,804,532	\$ 40,998,945	\$ 35,249,286

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028
 BALANCE SHEET ACCOUNT DETAIL

Confidential and Protected Materials Pursuant to PUC Section 583 and GO 66-D Rev. 1

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
DEFERRED DEBITS			Schedule P-4.1												
Line No.	G/L Account No.	Account Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
1	1333500	Preliminary Survey & Investigation													
2	1360080	PREPAID INSURANCE NON-CURRENT													
3	1338018	MISC DEFERRED DEBITS-SEC AND CPUC F													
4	1360074	WORKER COMP REC- NON CURRENT													
5															
6		TOTAL	\$ 24,725,149	\$ 24,694,032	\$ 24,868,305	\$ 25,184,448	\$ 25,380,762	\$ 25,225,823	\$ 23,881,288	\$ 23,959,668	\$ 24,206,124	\$ 28,375,348	\$ 29,285,060	\$ 29,897,928	\$ 31,227,730

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028
 BALANCE SHEET ACCOUNT DETAIL

Confidential and Protected Materials Pursuant to PUC Section 583 and GO 66-D Rev. 1

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
EMPLOYEES WITHHOLDING			Schedule P-5.1												
Line No.	G/L Account No.	Account Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
1	2126000	A/P-Employee (Reconciliation Account)													
2	2126020	A/P Payroll Ded For United Way													
3	2126022	A/P Payroll Ded Union Dues													
4	2126023	A/P Payroll Ded Pllpac													
5	2126028	A/P Payroll Ded Credit Union													
6	2160012	Employee Park/Vanpool													
7	2160019	Employee Rsp Deferred													
8	2160020	Employee Loan Repayment													
9	2160027	Employee Rsp Non-Deferred													
10	2165002	Emp Disability Ins Tax Deds													
11	2165003	Amts Withd For Emp Fit													
12	2165004	Emp Deds Fed Social Security													
13															
14		TOTAL	\$ (91,925)	\$ (242)	\$ 3,702	\$ (63,467)	\$ (4,894,671)	\$ (5,596,260)	\$ 144,589	\$ (12,841)	\$ (8,351)	\$ (11,634)	\$ (4,325,597)	\$ (4,283,344)	\$ (24,424)

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2028
 BALANCE SHEET ACCOUNT DETAIL

Confidential and Protected Materials Pursuant to PUC Section 583 and GO 66-D Rev. 1

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
CURRENT AND ACCRUED LIABILITIES															
Schedule P-6.1															
Line No.	G/L Account No.	Account Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
1	2120212	A/P-Retire Billings-Dental													
2	2120214	A/P-Retire Billings-Medical													
3	2126013	State Regulatory Fees													
4	2126016	A/P MOBILE HOME PK SURCHARGE													
5	2126060	Strategic Collaboration Liability													
6	2126064	A/P-CSI													
7	2126069	Fleet Lease & License Payments													
8	2126101	Goods Received/Invoice Received Clearing Account													
9	2129018	A/P-Fwsc													
10	2160056	Vacation Accrual													
11	2197083	GAS COMPANY TOWER LEASE LIABILITY-C													
12	2500071	Workers Comp Reserve													
13															
14		TOTAL	\$ (146,806,205)	\$ (155,895,306)	\$ (165,441,836)	\$ (168,931,070)	\$ (170,949,774)	\$ (167,384,718)	\$ (175,488,138)	\$ (168,510,565)	\$ (183,539,499)	\$ (183,226,073)	\$ (159,094,951)	\$ (154,936,868)	\$ (148,121,622)

Confidential and Protected Materials Pursuant to PUC Section 583 and GO 66-D Rev. 1

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2028**

TEST YEAR FORECASTED BALANCED PROGRAM COSTS
(\$ in Thousands)

Schedule Q

LINE No.	Balanced Programs	Forecasted 2028 Test Year Costs
1	California Alternate Rates for Energy Account (CAREA)	10,916
2	Compressor Station Fuel and Power Balancing Account (CFPBA)	9,020
3	Direct Assistance Program Balancing Account (DAPBA)	123,538
4	Dairy Biomethane Project Memorandum Account (DBPMA)	2,140
5	Demand Management Program Balancing Account (DSMBA)	187,787
6	Emergency Customer Protections Memorandum Account (ECPMA)	250
7	Greenhouse Gas Memorandum Account (GHGMA)	[REDACTED]
8	Greenhouse Gas Balancing Account (GHGBA)	[REDACTED]
9	Hazardous Substance Cost Recovery Account (HSCRA)	8,956
10	Intervenor Award Memorandum Account (IAMA)	2,050
11	Integrated Transmission Balancing Account (ITBA)	121
12	Low Cost Fuel Standard Balancing Account (LCFSBA)	205
13	Residential Disconnection Protections Memorandum Account (RDPMA)	251
14	Self-Generation Program Memorandum Account (SGPMA)	10,683
15	Statewide Energy Efficiency Balancing Account (SWEESA)	1,427
16		
17	Total Balanced O&M (Excl Pension / PBOP)	\$ 968,415

**BEFORE THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF CALIFORNIA**

**DECLARATION OF SARA P. MIJARES
REGARDING CONFIDENTIALITY OF CERTAIN DATA/DOCUMENTS
PURSUANT TO D. 21-09-020**

I, Sara P. Mijares, do declare as follows:

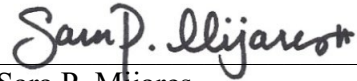
1. I am the Vice President – Chief Accounting Officer and Controller for Southern California Gas Company (“SoCalGas”). I have reviewed the confidential information within the Cash Working Capital Study, Schedules P-2.1, P-3.1, P-4.1, P-5.1, P-6.1 and Schedule Q in Exhibit (“Ex.”) SCG-23-WP, Volume 2 in support of SoCalGas’s 2028 General Rate Case application, submitted concurrently herewith (“Ex. SCG-23-WP”). I am personally familiar with the facts in this Declaration and, if called upon to testify, I could and would testify to the following based upon my personal knowledge and/or information and belief.

2. I hereby provide this Declaration in accordance with Decision (“D.”) 21-09-020 and General Order (“GO”) 66-D Revision 2 to demonstrate that the confidential information (“Protected Information”) provided in Ex. SCG-23-WP is within the scope of data protected as confidential under applicable law.

3. In accordance with the narrative justification described in Attachment A, the Protected Information should be protected from public disclosure.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to the best of my knowledge.

Executed this 3 day of June, 2026, at Los Angeles, California.

A handwritten signature in cursive script that reads "Sara P. Mijares". The signature is written in black ink and is positioned above a horizontal line.

Sara P. Mijares
Vice President, Chief Accounting
Officer and Controller
Southern California Gas Company

ATTACHMENT A

SoCalGas Request for Confidentiality on the following information in Exhibit SCG-23-WP

Location of Protected Information	Legal Citations	Narrative Justification
<p>Gray shaded portions of Ex. SCG-23-WP, Volume 2, Schedules P-2.1, P-3.1, P-4.1, P-5.1, P-6.1</p>	<p>CPRA Exemption, Gov’t Code § 6254(k) (“Records, the disclosure of which is exempted or prohibited pursuant to federal or state law”)</p> <ul style="list-style-type: none"> • <i>See, e.g.</i>, D.19-07-006 (2019) (agreeing that financial details regarding entity assets, liabilities and income are to be treated as confidential and trade secrets.) • <i>See, e.g.</i>, D.20-02-054 (2020) (agreeing that transaction agreement and financial information are to be treated as non-public proprietary information and trade secrets.) 	<p>Schedules P-2.1, P-3.1, P-4.1, P-5.1, P-6.1 contain monthly general ledger account balances which are non-public company financial information, and contain non-public customer financial information.</p>
<p>Gray shaded portions of Ex. SCG-23-WP, Volume 2, Schedule Q</p>	<p>D.15-10-032 at Appendix B, Section 1(b) (Utility GHG compliance instrument inventories or quantities that can be used to derive GHG compliance instrument holdings are confidential).</p>	<p>Schedule Q contains financial information related to Cap-and-Trade activities.</p> <p>Since SoCalGas’s forecasted Cap-and-Trade costs may reveal SoCalGas's future bidding strategies, forecasted auction results are required to be kept confidential.</p> <p>Disclosure of this information would place SoCalGas at an unfair business disadvantage relative to other Cap-and-Trade market participants and may result in higher Cap-and-Trade compliance costs for SoCalGas and its end-use ratepayers.</p>