

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

Application No. 22-05-015

Exhibit No.: (SCG-29-WP-R)

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

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

AUGUST 2022



**2024 General Rate Case - REVISED
INDEX OF WORKPAPERS**

Exhibit SCG-29-WP-R - ADMINISTRATIVE & GENERAL

DOCUMENT	PAGE
Overall Summary For Exhibit No. SCG-29-WP-R	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Accounting and Finance	3
..2AG001.000 - INNOVATION SUPPORT	5
..2AG002.000 - ACCOUNTING OPERATIONS	10
..2AG003.000 - FINANCIAL SYSTEMS AND INNOVATION	17
..2AG003.001 - ACCOUNTING RESEARCH & BUSINESS CONTROLS AND AFFILIATE BILLING & C	23
..2AG004.000 - FINANCE	29
..2AG005.000 - FINANCIAL & OPERATIONAL PLANNING	35
..2AG013.000 - CONTROLLER & CFO	42
Category: B. Legal	49
..2AG007.000 - LEGAL	50
..2AG010.000 - CLAIMS PAYMENTS AND RECOVERY	60
Category: C. Business Strategy & Energy Policy	66
..2AG006.000 - BUSINESS STRATEGY & ENERGY POLICY	67
Category: D. Regulatory Affairs	77
..2AG008.000 - REGULATORY TARIFFS & INFO	78
Category: E. External Affairs	83
..2AG011.000 - EXTERNAL AFFAIRS	84
<i>Summary of Shared Services Workpapers</i>	93
Category: B. Legal	94
..2200-2095.000 - CLAIMS MANAGEMENT	95
Category: D. Regulatory Affairs	102
..2200-2075.000 - REGULATORY CASE MANAGEMENT	104
..2200-2305.000 - DIRECTOR OF REGULATORY AFFAIRS	110
..2200-2307.000 - GAS RATES AND ANALYSIS	116
..2200-2308.000 - GAS DEMAND FORECASTING AND ECONOMIC ANALYSIS	122
..2200-2374.000 - GRC AND REVENUE REQUIREMENTS	128
..2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER	135
..2200-2462.000 - GRC AND REVENUE REQUIREMENTS	143
..2200-2544.000 - GRC AND REVENUE REQUIREMENTS	150
<i>Appendix A: List of Non-Shared Cost Centers</i>	157

Southern California Gas Company
2024 GRC - APP
Franchise Fee Workpaper

Franchise Fee Rate Calculation

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

Note 1 - Historical payments using newest franchise agreements

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

Area:	ADMINISTRATIVE & GENERAL
Witness:	Sara P. Mijares

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
<i>Non-Shared Services</i>	33,969	39,579	40,848	41,303
<i>Shared Services</i>	5,451	5,747	6,097	5,947
Total	39,420	45,326	46,945	47,250

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Accounting and Finance	14,083	15,340	15,874	15,754
B. Legal	14,029	17,033	17,210	17,210
C. Business Strategy & Energy Policy	2,880	3,882	4,426	4,869
D. Regulatory Affairs	834	984	884	1,016
E. External Affairs	2,143	2,340	2,454	2,454
Total	33,969	39,579	40,848	41,303

Note: Totals may include rounding differences.

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

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

Summary for Category: A. Accounting and Finance

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	13,325	14,422	14,753	14,833
Non-Labor	758	919	1,122	922
NSE	0	0	0	0
Total	14,083	15,341	15,875	15,755
FTE	126.4	137.0	140.7	141.5

Workpapers belonging to this Category:

2AG001.000 INNOVATION SUPPORT

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

2AG002.000 ACCOUNTING OPERATIONS

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

2AG003.000 FINANCIAL SYSTEMS AND INNOVATION

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

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

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

2AG004.000 FINANCE

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

Note: Totals may include rounding differences.

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

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

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

2AG005.000 FINANCIAL & OPERATIONAL PLANNING

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

2AG013.000 CONTROLLER & CFO

Labor	295	513	513	513
Non-Labor	84	120	120	120
NSE	0	0	0	0
Total	379	633	633	633
FTE	1.7	3.1	3.1	3.1

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG001.000 - INNOVATION SUPPORT

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

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		4	95	38	92	77	141	220	300	
Non-Labor		3	16	7	12	6	9	9	9	
NSE		0	0	0	0	0	0	0	0	
Total		7	111	45	105	83	150	229	309	
FTE		0.0	0.9	0.4	0.8	0.7	1.4	2.2	3.0	

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	61	61	61	80	159	239	141	220	300
Non-Labor	5-YR Average	9	9	9	0	0	0	9	9	9
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		70	70	70	80	159	239	150	229	309
FTE	5-YR Average	0.6	0.6	0.6	0.8	1.6	2.4	1.4	2.2	3.0

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-3	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG002.000 - ACCOUNTING OPERATIONS

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

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		3,592	3,937	4,065	3,934	4,142	4,298	4,369	4,369	
Non-Labor		383	396	257	390	353	465	668	468	
NSE		0	0	0	0	0	0	0	0	
Total		3,975	4,333	4,322	4,324	4,495	4,763	5,037	4,837	
FTE		38.4	41.7	41.8	40.7	43.8	46.4	47.4	47.4	

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	3,934	3,934	3,934	364	435	435	4,298	4,369	4,369
Non-Labor	5-YR Average	356	356	356	109	312	112	465	668	468
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		4,290	4,290	4,290	473	747	547	4,763	5,037	4,837
FTE	5-YR Average	41.3	41.3	41.3	5.1	6.1	6.1	46.4	47.4	47.4

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-1,153	0	0.0	1-Sided Adj
Explanation:	Removal of Mobilehome Park amortization expenses.				
2017	0	-2	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2017 Total	0	-1,155	0	0.0	
2018	0	-2,624	0	0.0	1-Sided Adj
Explanation:	Removal of Mobilehome Park amortization expenses.				
2018	0	-3	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2018 Total	0	-2,627	0	0.0	
2019	0	-3,593	0	0.0	1-Sided Adj
Explanation:	Removal of Mobilehome Park amortization expenses.				
2019	0	23	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25).				
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2019 Total	0	-3,571	0	0.0	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4,512	0	0.0	1-Sided Adj
Explanation:	Removal of Mobilehome Park amortization expenses.				
2020	0	0	0	-0.1	CCTR Transf To 2200-2011.002
Explanation:	Transfer costs to GOSI CC 2200-2011.002 related to SB1371 (BLM) Emissions Strategy Program				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2020 Total	0	-4,533	0	-0.1	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5,047	0	0.0	1-Sided Adj
Explanation:	Removal of Mobilehome Park amortization expenses.				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2021 Total	0	-5,059	0	0.0	

Note: Totals may include rounding differences.

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

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

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

Activity Description:

Financial Systems & Innovation is responsible for managing user security access, handling trouble tickets generated by the IT help-desk, and providing user training. Financial Systems & Innovation also supports the A&F division by providing technical resources to support large-scale system implementations, development of specifications for functional enhancements to SAP (the Company's software system), and the development of information resources needed to manage key business processes.

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,063	1,122	1,104	1,111	1,121	1,249	1,249	1,249	
Non-Labor		12	17	89	19	30	33	33	33	
NSE		0	0	0	0	0	0	0	0	
Total		1,075	1,140	1,193	1,130	1,151	1,282	1,282	1,282	
FTE		10.0	10.1	10.2	10.0	10.5	11.5	11.5	11.5	

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	1,104	1,104	1,104	145	145	145	1,249	1,249	1,249
Non-Labor	5-YR Average	34	34	34	0	0	0	34	34	34
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,138	1,138	1,138	145	145	145	1,283	1,283	1,283
FTE	5-YR Average	10.2	10.2	10.2	1.3	1.3	1.3	11.5	11.5	11.5

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	273	8	0	3.4	CCTR Transf From 2200-1334.000
Explanation:	Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted.				
2017 Total	273	8	0	3.4	
2018	306	8	0	3.4	CCTR Transf From 2200-1334.000
Explanation:	Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted.				
2018 Total	306	8	0	3.4	
2019	298	8	0	3.5	CCTR Transf From 2200-1334.000
Explanation:	Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted.				
2019	0	0	0	0.0	CCTR Transf From 2200-1334.000
Explanation:	Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted.				
2019 Total	298	9	0	3.5	
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	431	5	0	4.3	CCTR Transf From 2200-1334.000
Explanation:	Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted.				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	0	0	0.0	CCTR Transf From 2200-1334.000
Explanation:	Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2020 Total	431	2	0	4.3	
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	4	0	0	0.1	CCTR Transf From 2200-1334.000
Explanation:	Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted.				
2021	432	16	0	4.4	CCTR Transf From 2200-1334.000
Explanation:	Transfer of costs from cost center 2200-1334 to Financial Systems and Innovation (workpaper 2AG003.000), where they reside and will be forecasted.				
2021 Total	436	14	0	4.5	

Note: Totals may include rounding differences.

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

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

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

Activity Description:

This department focuses on Accounting Research, Business Controls and Accounting Compliance. Business Controls includes the administration and oversight of the SOX compliance activities and Company policy administration. Business Controls is responsible for coordinating these activities within SoCalGas and acting as the liaison with the parent corporation. Business Controls employees play a key role in corporate governance as it relates to the assessment of the effectiveness of financial controls for SOX compliance purposes and Company policy management. The group is responsible for managing SoCalGas' policies, business controls, records management and accounting research. The group provides policy guidance and interpretation to SoCalGas employees and manages the Sarbanes-Oxley Act compliance efforts for SoCalGas. The group also performs forensic accounting reviews, accounting review of significant contracts, and other special projects as requested. The Accounting Compliance team, which was formed in 2021, is primarily responsible for implementing and enhancing policies, procedures and business controls associated with complying with applicable guidance, specifically FERC guidance applied by the CPUC in support of GRCs. The Affiliate Billing and Costing (ABC) group performs all overhead and clearing studies required to reassign overhead and clearing costs to appropriate Plan Categories, e.g., Capital, O&M, Special Billables, etc. The clearing/overhead costs are "loaded" on affiliate billings in accordance with company and Affiliate Compliance guidelines. The department also performs the CO close and generates monthly Affiliate Billings. The ABC team also participates in multiple inter-departmental special projects, ensures SOX compliance requirements are met and supports regulatory filings.

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SCG GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SCG GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Note: Totals may include rounding differences.

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

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

Summary of Results:

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	214	214	214	141	286	286	355	500	500
Non-Labor	5-YR Average	4	4	4	6	6	6	10	10	10
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		217	217	217	147	292	292	364	509	509
FTE	5-YR Average	1.6	1.6	1.6	1.3	2.8	2.8	2.9	4.4	4.4

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2020 Total	0	-1	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG004.000 - FINANCE

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

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

Activity Description:

This department is comprised of: Financial and Strategic Analysis, Rate Base, and Regulatory Accounts. Financial and Strategic Analysis group develops and analyzes the calculations of revenue requirements in support of significant regulatory filings. This includes testifying before the CPUC on the financial viability of capital projects and derivation of the supporting revenue requirements. This group also provides strategic, operational, and administrative guidance, control and validation on financial and economic project evaluations. This includes short and long-term financial analysis, business model creation, and validating business cases developed by others while supplying consistent economic assumptions. The Rate Base Group works closely with the Sempra Treasury group in formulating, analyzing, and implementing strategies. This group is actively involved in supporting and testifying before the CPUC in Cost of Capital, Debt Financing, and GRC proceedings. In addition, this group is responsible for the company's rate base and depreciation functions including the preparation of depreciation studies for the GRC. Regulatory Accounts group is responsible for the development, implementation, maintenance and analysis of regulatory balancing and memorandum accounts and other cost recovery and ratemaking mechanisms. This includes oversight of approximately 84 regulatory accounts approved in current tariffs and preparation of the monthly revenue accrual. The Regulatory Account group is a liaison with regulatory agencies to ensure that accounts are maintained in compliance with Commission directives and financial accounting standards. The group also testifies before the CPUC when cost recovery issues are addressed.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Labor has exhibited an overall upward trend during the 2017-2021 historical period. This is primarily due to the increased support for our internal and operational business partners. Therefore, the base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses.

NSE - Base YR Rec

Not Applicable.

Note: Totals may include rounding differences.

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

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

Summary of Results:

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	2,009	2,009	2,009	159	195	195	2,168	2,204	2,204
Non-Labor	Base YR Rec	40	40	40	3	3	3	43	43	43
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		2,049	2,049	2,049	162	198	198	2,211	2,247	2,247
FTE	Base YR Rec	18.8	18.8	18.8	1.9	2.3	2.3	20.7	21.1	21.1

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2019 Total	0	0	0	0.0	
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-5	0	0.0	
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-6	0	0.0	

Note: Totals may include rounding differences.

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

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

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

Activity Description:

The Financial & Operational Planning department, which is a non-shared service, is responsible for the development of the annual and five-year financial plan for SoCalGas. The Financial Planning group is responsible for measuring and reporting actual financial performance against plan targets to management. The Business Planning & Budgets group is responsible for the development of the annual O&M and capital plans, forecasting Miscellaneous Revenues, preparation of monthly operating cost performance reports, and providing other financial consulting and client support activities as required.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Labor has exhibited an overall upward trend during the 2017-2021 historical period. This is primarily due to the increased support for our internal and operational business partners. Therefore, the base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	5,291	5,291	5,291	407	407	407	5,698	5,698	5,698
Non-Labor	Base YR Rec	235	235	235	3	3	3	238	238	238
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		5,526	5,526	5,526	410	410	410	5,936	5,936	5,936
FTE	Base YR Rec	47.8	47.8	47.8	3.2	3.2	3.2	51.0	51.0	51.0

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2017 Total	0	0	0	0.0	
2018	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2018 Total	0	-4	0	0.0	
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2019 Total	0	0	0	0.0	
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-20	0	0.0	
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-47	0	0.0	1-Sided Adj
Explanation:	Removal of Non-A&G GRC expenses.				
2021 Total	0	-66	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG013.000 - CONTROLLER & CFO

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

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		634	613	497	155	295	512	512	512	
Non-Labor		-165	25	534	108	84	120	120	120	
NSE		0	0	0	0	0	0	0	0	
Total		469	638	1,030	262	378	632	632	632	
FTE		2.9	3.0	3.0	1.0	1.7	3.1	3.1	3.1	

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	439	439	439	74	74	74	513	513	513
Non-Labor	5-YR Average	117	117	117	3	3	3	120	120	120
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		556	556	556	77	77	77	633	633	633
FTE	5-YR Average	2.3	2.3	2.3	0.8	0.8	0.8	3.1	3.1	3.1

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	33	0	0	33	0.3	1-Sided Adj
Explanation:	Labor add back for the full-year impact of positions vacant during the five year average.					
2022	41	3	0	44	0.5	1-Sided Adj
Explanation:	Incremental: 1 Administrative Assistant.					
2022 Total	74	3	0	77	0.8	
2023	33	0	0	33	0.3	1-Sided Adj
Explanation:	Labor add back for the full-year impact of positions vacant during the five year average.					
2023	41	3	0	44	0.5	1-Sided Adj
Explanation:	Incremental: 1 Administrative Assistant.					
2023 Total	74	3	0	77	0.8	
2024	33	0	0	33	0.3	1-Sided Adj
Explanation:	Labor add back for the full-year impact of positions vacant during the five year average.					
2024	41	3	0	44	0.5	1-Sided Adj
Explanation:	Incremental: 1 Administrative Assistant.					
2024 Total	74	3	0	77	0.8	

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	796	803	469	130	252
Non-Labor	-8	2	330	137	85
NSE	0	0	0	0	0
Total	788	805	798	267	337
FTE	3.5	3.6	2.7	0.8	1.4
Adjustments (Nominal \$) **					
Labor	-310	-321	-73	-2	-2
Non-Labor	-138	21	168	-37	-1
NSE	0	0	0	0	0
Total	-448	-300	95	-39	-3
FTE	-1.0	-1.0	-0.2	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	486	482	395	128	250
Non-Labor	-147	23	498	100	84
NSE	0	0	0	0	0
Total	339	505	893	228	334
FTE	2.5	2.6	2.5	0.8	1.4
Vacation & Sick (Nominal \$)					
Labor	82	83	75	22	44
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	82	83	75	22	44
FTE	0.4	0.4	0.5	0.2	0.3
Escalation to 2021\$					
Labor	65	48	26	4	0
Non-Labor	-18	2	36	8	0
NSE	0	0	0	0	0
Total	47	50	62	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	634	613	497	155	295
Non-Labor	-165	25	534	108	84
NSE	0	0	0	0	0
Total	469	638	1,030	262	378
FTE	2.9	3.0	3.0	1.0	1.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-308	-4	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2017	0	-24	0	0.0	1-Sided Adj
Explanation:	Net impact of payments for event season tickets and chargebacks to internal partners.				
2017	-2	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	-110	0	0.0	1-Sided Adj
Explanation:	Removal of Non-A&G GRC expenses.				
2017 Total	-310	-138	0	-1.0	
2018	-319	-7	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018	0	28	0	0.0	1-Sided Adj
Explanation:	Net impact of charges for event season tickets and chargebacks to internal partners.				
2018	-2	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2018 Total	-321	21	0	-1.0	
2019	-71	-4	0	-0.2	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	163	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25).				
2019	-2	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	9	0	0.0	1-Sided Adj
Explanation:	Net impact of payments for event season tickets and chargebacks to internal partners.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2019 Total	-73	168	0	-0.2	
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	0	-26	0	0.0	1-Sided Adj
Explanation:	Net impact of payments for event season tickets and chargebacks to internal partners.				
2020	-2	0	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020 Total	-2	-37	0	0.0	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-2	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021 Total	-2	-1	0	0.0	

Note: Totals may include rounding differences.

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

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

Summary for Category: B. Legal

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

Workpapers belonging to this Category:

2AG007.000 LEGAL

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

2AG010.000 CLAIMS PAYMENTS AND RECOVERY

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG007.000 - LEGAL

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

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

Activity Description:

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

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Labor has exhibited an overall upward trend during the 2017-2021 historical period.

Non-Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Non-labor has exhibited an overall upward trend during the 2017-2021 historical period.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	8,062	8,062	8,062	181	352	352	8,243	8,414	8,414
Non-Labor	Base YR Rec	317	317	317	6	12	12	323	329	329
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		8,380	8,380	8,380	187	364	364	8,567	8,744	8,744
FTE	Base YR Rec	44.1	44.1	44.1	2.0	3.8	3.8	46.1	47.9	47.9

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-293	-4	0	-1.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2017	0	0	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25).				
2017	-11	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-3	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2017	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	-2	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2017 Total	-325	-6	0	-1.1	
2018	-126	-3	0	-0.4	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2018	-11	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-3	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	-5	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2018 Total	-158	-8	0	-0.5	

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	0	-6	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SoCalGas, from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	0	426	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25).				
2019	-11	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-3	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	-5	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2019 Total	-32	415	0	-0.1	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-7	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-8	0	0.0	1-Sided Adj
Explanation:	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	-11	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-3	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-1	0	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2020 Total	-33	-28	0	-0.1	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2021	-11	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	0	-134	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021	-45	0	0	-0.2	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021 Total	-73	-148	0	-0.3	

Note: Totals may include rounding differences.

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

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

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

Not Applicable.

Non-Labor - 5-YR Average

The 5-year average methodology produces the most representative forecast of Claims Payments and Recovery expenses because it captures the annual fluctuations in activity. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these costs in prior SoCalGas GRCs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2017	2018	2019	2020	2021	2022	2023	2024	
Years										
	Labor	0	0	0	0	0	0	0	0	0
	Non-Labor	6,044	16,707	10,926	3,006	5,650	8,467	8,467	8,467	
	NSE	0	0	0	0	0	0	0	0	
	Total	6,044	16,707	10,926	3,006	5,650	8,467	8,467	8,467	
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	8,467	8,467	8,467	0	0	0	8,467	8,467	8,467
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		8,467	8,467	8,467	0	0	0	8,467	8,467	8,467
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Note: Totals may include rounding differences.

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

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

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	5,370	15,317	10,192	2,793	5,650
NSE	0	0	0	0	0
Total	5,370	15,317	10,192	2,793	5,650
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	5,370	15,317	10,192	2,793	5,650
NSE	0	0	0	0	0
Total	5,370	15,317	10,192	2,793	5,650
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	673	1,390	734	213	0
NSE	0	0	0	0	0
Total	673	1,390	734	213	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	6,044	16,707	10,926	3,006	5,650
NSE	0	0	0	0	0
Total	6,044	16,707	10,926	3,006	5,650
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

Note: Totals may include rounding differences.

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

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

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

Note: Totals may include rounding differences.

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

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

Summary for Category: C. Business Strategy & Energy Policy

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	2,471	2,961	3,499	3,736
Non-Labor	409	921	927	1,133
NSE	0	0	0	0
Total	2,880	3,882	4,426	4,869
FTE	17.5	21.0	25.2	27.2

Workpapers belonging to this Category:

2AG006.000 BUSINESS STRATEGY & ENERGY POLICY

Labor	2,471	2,961	3,499	3,736
Non-Labor	409	921	927	1,133
NSE	0	0	0	0
Total	2,880	3,882	4,426	4,869
FTE	17.5	21.0	25.2	27.2

Note: Totals may include rounding differences.

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

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

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

Activity Description:

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

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Labor has exhibited an overall upward trend during the 2017-2021 historical period. This is primarily due to the increased focus on policy, regulatory, and legislative matters relative to natural gas, decarbonization planning, and clean fuels. Therefore, the base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Labor has exhibited an overall upward trend during the 2017-2021 historical period. This is primarily due to the increased focus on policy, regulatory, and legislative matters relative to natural gas, decarbonization planning, and clean fuels. Therefore, the base year provides a reasonable starting point for future expenditures.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		2,109	2,410	1,572	2,180	2,471	2,961	3,499	3,736	
Non-Labor		552	639	333	508	409	921	927	1,133	
NSE		0	0	0	0	0	0	0	0	
Total		2,661	3,049	1,905	2,688	2,880	3,882	4,426	4,869	
FTE		15.0	17.0	12.6	14.9	17.5	21.0	25.2	27.2	

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	2,471	2,471	2,471	490	1,028	1,265	2,961	3,499	3,736
Non-Labor	Base YR Rec	409	409	409	512	518	724	921	927	1,133
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		2,880	2,880	2,880	1,002	1,546	1,989	3,882	4,426	4,869
FTE	Base YR Rec	17.5	17.5	17.5	3.5	7.7	9.7	21.0	25.2	27.2

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,275	1,513	914	1,535	1,645
Non-Labor	973	1,260	655	486	755
NSE	0	0	0	0	0
Total	2,248	2,773	1,569	2,021	2,400
FTE	10.1	11.3	7.9	10.4	10.8
Adjustments (Nominal \$) **					
Labor	342	382	337	264	456
Non-Labor	-483	-674	-344	-14	-346
NSE	0	0	0	0	0
Total	-140	-292	-7	251	109
FTE	2.6	3.1	2.5	2.0	3.8
Recorded-Adjusted (Nominal \$)					
Labor	1,617	1,894	1,251	1,800	2,100
Non-Labor	491	586	310	472	409
NSE	0	0	0	0	0
Total	2,108	2,480	1,562	2,272	2,509
FTE	12.7	14.4	10.4	12.4	14.6
Vacation & Sick (Nominal \$)					
Labor	274	326	237	317	371
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	274	326	237	317	371
FTE	2.3	2.6	2.2	2.5	2.9
Escalation to 2021\$					
Labor	218	189	83	63	0
Non-Labor	62	53	22	36	0
NSE	0	0	0	0	0
Total	279	243	106	99	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	2,109	2,410	1,572	2,180	2,471
Non-Labor	552	639	333	508	409
NSE	0	0	0	0	0
Total	2,661	3,049	1,905	2,688	2,880
FTE	15.0	17.0	12.6	14.9	17.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	342	382	337	264	456
Non-Labor	-483	-674	-344	-14	-346
NSE	0	0	0	0	0
Total	-140	-292	-7	251	109
FTE	2.6	3.1	2.5	2.0	3.8

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	0.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2017	0	20	0	0.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2017	398	31	0	3.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2017	-17	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-21	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-1	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	-52	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Removal of tickets and events expenses.				
2017	0	-482	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2017 Total	342	-483	0	2.6	
2018	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	0	0	0.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2018	0	-20	0	0.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2018	446	72	0	3.5	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2018	-17	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-21	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-1	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	-48	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2018	0	-675	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2018	-8	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2018 Total	382	-674	0	3.1	
2019	402	33	0	3.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2019	0	3	0	0.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2019	0	27	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25).				
2019	0	44	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25).				
2019	0	-22	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of Non-GRC expenses.				
2019	-17	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-21	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-1	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	0	-429	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2019	-9	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2019 Total	337	-344	0	2.5	
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	502	0	0.0	CCTR Transf From 2200-2305.000
Explanation:	Transfer historical costs from Director of Regulatory Affairs (workpaper 2200-2305.000) to Business Strategy & Energy Policy (workpaper 2AG006.000), where they reside and will be forecasted.				
2020	329	13	0	2.4	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2020	0	4	0	0.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-17	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-21	0	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-16	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-1	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2020	0	-525	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2020	-9	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2020 Total	264	-14	0	2.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	512	29	0	4.3	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2021	10	0	0	0.1	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	0	0	0.0	CCTR Transf From 2200-2288.000
Explanation:	Transfer of costs from cost center 2200-2288 to Business Strategy & Energy Policy (workpaper 2AG006.000), where the charges will be forecasted.				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-122	0	0.0	1-Sided Adj
Explanation:	Removal of Non-GRC expenses.				
2021	0	-49	0	0.0	CCTR Transf To 2200-2101.000
Explanation:	Transfer of expenses from Administrative & General (Ex. SCG-29) to where they reside and will be forecasted in People and Culture (Ex. SCG-28).				
2021	-12	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	-1	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	-3	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	-12	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	-1	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	0	-41	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2021	0	-159	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021	-38	0	0	-0.3	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4) and other advocacy related activities. This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021 Total	456	-346	0	3.8	

Note: Totals may include rounding differences.

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

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

Summary for Category: D. Regulatory Affairs

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

Workpapers belonging to this Category:

2AG008.000 REGULATORY TARIFFS & INFO

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

Note: Totals may include rounding differences.

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

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

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

Activity Description:

The Tariff group is responsible for activities relating to: (1) filing advice letters and responding to protests and draft resolutions, (2) maintaining, interpreting and revising tariff schedules and developing new tariffs, (3) providing guidance on regulatory compliance with tariffs, and (4) responding to CPUC staff inquiries. The Regulatory Information function of the department: (1) maintains the inputting of documents into central files, tariffs and affiliate compliance, (2) maintains various key databases for the regulatory division, (3) coordinates regulatory processes such as discovery, noticing and compliance reporting, (4) reviews documents produced by various departments for discover purposes and (5) provides research on regulatory issues and history. The Regulatory Special Projects Team primarily provides project management for SoCalGas related to specific California Public Utilities Commission Proceedings (CPUC) – Investigation 17-02-002, Investigation 19-06-014, and Investigation 19-06-016. This cost center’s functions include coordinating support for and participation in the identified proceedings, as well as related activities before the CPUC.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Labor has exhibited an overall upward trend during the 2017-2021 historical period. This is primarily due to the increased support for our internal and operational business partners. Therefore, the base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	772	772	772	0	0	129	772	772	901
Non-Labor	Base YR Rec	61	61	61	150	50	53	211	111	114
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		834	834	834	150	50	182	984	884	1,016
FTE	Base YR Rec	5.6	5.6	5.6	0.0	0.0	1.0	5.6	5.6	6.6

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	142	5	0	0.8	CCTR Transf From 2200-2022.000
Explanation:	Transfer of costs from cost center 2200-2309 to Regulatory Tariffs and Info (workpaper 2AG008.000) where they reside and will be forecasted.				
2019 Total	142	5	0	0.8	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	292	6	0	1.7	CCTR Transf From 2200-2022.000
Explanation:	Transfer of costs from cost center 2200-2309 to Regulatory Tariffs and Info (workpaper 2AG008.000) where they reside and will be forecasted.				
2020 Total	292	5	0	1.7	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	357	12	0	2.1	CCTR Transf From 2200-2022.000
Explanation:	Transfer of costs from cost center 2200-2309 to Regulatory Tariffs and Info (workpaper 2AG008.000) where they reside and will be forecasted.				
2021 Total	357	11	0	2.1	

Note: Totals may include rounding differences.

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

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

Summary for Category: E. External Affairs

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

Workpapers belonging to this Category:

2AG011.000 EXTERNAL AFFAIRS

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2AG011.000 - EXTERNAL AFFAIRS

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

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

Activity Description:

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

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was used for labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Labor has exhibited an overall upward trend during the 2017-2021 historical period. This is primarily due to the increased focus on safety marketing, customer behavior & analytics, digital interactions, internal communications, and visual services. Therefore, the base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was used for non-labor because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. Non-labor has exhibited an upward trend during the 2017-2021 historical period. This is primarily due to the increased focus on safety marketing, customer behavior & analytics, digital interactions, internal communications, and visual services. Therefore, the base year provides a reasonable starting point for future expenditures.

NSE - Base YR Rec

Not Applicable.

Summary of Results:

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	1,827	1,827	1,827	197	308	308	2,024	2,135	2,135
Non-Labor	Base YR Rec	316	316	316	0	3	3	316	319	319
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		2,143	2,143	2,143	197	311	311	2,340	2,454	2,454
FTE	Base YR Rec	17.7	17.7	17.7	2.2	3.2	3.2	19.9	20.9	20.9

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-1	0	0	-0.1	CCTR Transf To 2200-2428.000
Explanation:	Adjustment reflects PSEP Hydrotest project costs that were erroneously booked to the Projects Outreach team.				
2018	128	2	0	1.4	CCTR Transf To 2200-2143.000
Explanation:	Transfer historical social media costs from Customer Services - Information (Ex. SCG-16) to where they reside and will be forecasted in Administrative & General (Ex. SCG-29).				
2018	0	-25	0	0.0	1-Sided Adj
Explanation:	Removal of Non-GRC expenses.				
2018	-32	0	0	-0.3	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2018	0	-64	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2018	0	-24	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2018	0	-16	0	0.0	1-Sided Adj
Explanation:	Remove non-A&G GRC expenses.				
2018 Total	94	-128	0	1.0	
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	-3	0	0	-0.1	CCTR Transf To 2200-2428.000
Explanation:	Adjustment reflects Pipeline Safety Enhancement Plan (PSEP) Hydrotest project costs that were erroneously booked to the Projects Outreach team.				
2019	0	21	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25).				
2019	76	2	0	0.8	CCTR Transf To 2200-2143.000
Explanation:	Transfer historical social media costs from Customer Services - Information (Ex. SCG-16) to where they reside and will be forecasted in Administrative & General (Ex. SCG-29).				
2019	0	-35	0	0.0	1-Sided Adj
Explanation:	Removal of Non-GRC expenses.				
2019	-32	0	0	-0.3	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2019	0	-25	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2019	0	-34	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2019	0	0	0	0.0	1-Sided Adj
Explanation:	Remove non-A&G GRC expenses.				
2019 Total	41	-71	0	0.4	
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-35	-1	0	-0.4	CCTR Transf To 2200-2428.000
Explanation:	Adjustment reflects Pipeline Safety Enhancement Program (PSEP) Hydrotest project costs that were erroneously booked to the Projects Outreach team.				
2020	67	0	0	0.7	CCTR Transf To 2200-2143.000
Explanation:	Transfer historical social media costs from Customer Services - Information (Ex. SCG-16) to where they reside and will be forecasted in Administrative & General (Ex. SCG-29).				
2020	0	-70	0	0.0	1-Sided Adj
Explanation:	Removal of Non-GRC expenses.				
2020	-32	0	0	-0.3	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2020	0	-14	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2020	0	-13	0	0.0	1-Sided Adj
Explanation:	Remove non-A&G GRC expenses.				
2020 Total	0	-117	0	0.0	
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-18	0	0	0.2	1-Sided Adj
Explanation:	Adjustment reflects PSEP Hydrotest project costs that were erroneously booked to the Projects Outreach team.				
2021	0	-65	0	0.0	1-Sided Adj
Explanation:	Removal of Non-GRC expenses.				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Removal of Non-A&G GRC expenses.				
2021	0	-16	0	0.0	1-Sided Adj
Explanation:	Exclude non-labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based on other specific accounting attributes.				
2021	0	-21	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2021	0	-12	0	0.0	1-Sided Adj
Explanation:	Remove non-A&G GRC expenses.				
2021 Total	-18	-124	0	0.2	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares

Summary of Shared Services Workpapers:

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary for Category: B. Legal

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

Cost Centers belonging to this Category:

2200-2095.000 CLAIMS MANAGEMENT

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2095.000 - CLAIMS MANAGEMENT

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,072	1,358	1,358	1,395	1,370	1,310	1,500	1,500	
Non-Labor		242	222	42	64	90	132	138	138	
NSE		0	0	0	0	0	0	0	0	
Total		1,313	1,580	1,400	1,459	1,461	1,442	1,638	1,638	
FTE		10.1	12.6	12.5	10.9	12.4	11.7	13.7	13.7	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

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

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

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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

Cost Center Allocation Percentage for 2022

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

Cost Center Allocation Percentage for 2023

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

Cost Center Allocation Percentage for 2024

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	1,311	1,311	1,311	0	190	190	1,311	1,501	1,501
Non-Labor	5-YR Average	132	132	132	0	6	6	132	138	138
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,443	1,443	1,443	0	196	196	1,443	1,639	1,639
FTE	5-YR Average	11.7	11.7	11.7	0.0	2.0	2.0	11.7	13.7	13.7

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019 Total	-198	-14	0	-2.0	
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-65	-3	0	-2.0	CCTR Transf To 2100-3116.000
Explanation:	Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted.				
2020 Total	-65	-9	0	-2.0	
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-5	0	0.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary for Category: D. Regulatory Affairs

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

Cost Centers belonging to this Category:

2200-2075.000 REGULATORY CASE MANAGEMENT

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

2200-2305.000 DIRECTOR OF REGULATORY AFFAIRS

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

2200-2307.000 GAS RATES AND ANALYSIS

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

2200-2308.000 GAS DEMAND FORECASTING AND ECONOMIC ANALYSIS

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

2200-2374.000 GRC AND REVENUE REQUIREMENTS

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

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

2200-2401.000 REGULATORY AFFAIRS STRATEGY MANAGER

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

2200-2462.000 GRC AND REVENUE REQUIREMENTS

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

2200-2544.000 GRC AND REVENUE REQUIREMENTS

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2075.000 - REGULATORY CASE MANAGEMENT

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		805	852	886	949	983	896	1,025	1,025	
Non-Labor		75	46	111	19	19	54	57	57	
NSE		0	0	0	0	0	0	0	0	
Total		880	898	997	968	1,003	950	1,082	1,082	
FTE		7.3	7.7	7.8	8.0	9.1	8.0	9.0	9.0	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

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

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	5	1	0	6	0.0	5	1	0	6	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	1,020	56	0	1,076	9.0	1,020	56	0	1,076	9.0
Total Incurred	1,025	57	0	1,082	9.0	1,025	57	0	1,082	9.0
% Allocation										
Retained	82.00%	82.00%				82.00%	82.00%			
SEU	18.00%	18.00%				18.00%	18.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Based on average of employee allocations.

Cost Center Allocation Percentage for 2022

Based on average of employee allocations.

Cost Center Allocation Percentage for 2023

Based on average of employee allocations.

Cost Center Allocation Percentage for 2024

Based on average of employee allocations.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	895	895	895	0	129	129	895	1,024	1,024
Non-Labor	5-YR Average	54	54	54	0	3	3	54	57	57
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		949	949	949	0	132	132	949	1,081	1,081
FTE	5-YR Average	8.0	8.0	8.0	0.0	1.0	1.0	8.0	9.0	9.0

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

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

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2305.000 - DIRECTOR OF REGULATORY AFFAIRS

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		256	205	248	437	415	312	312	312	
Non-Labor		4	6	2	16	16	9	9	9	
NSE		0	0	0	0	0	0	0	0	
Total		260	212	250	453	431	321	321	321	
FTE		1.4	0.9	1.2	1.8	1.0	1.3	1.3	1.3	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	415	15	0	430	1.0	312	9	0	321	1.3
Total Incurred	415	16	0	431	1.0	312	9	0	321	1.3
% Allocation										
Retained	80.00%	80.00%				80.00%	80.00%			
SEU	20.00%	20.00%				20.00%	20.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	312	9	0	321	1.3	312	9	0	321	1.3
Total Incurred	312	9	0	321	1.3	312	9	0	321	1.3
% Allocation										
Retained	80.00%	80.00%				80.00%	80.00%			
SEU	20.00%	20.00%				20.00%	20.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Based on average of employee allocations.

Cost Center Allocation Percentage for 2022

Based on average of employee allocations.

Cost Center Allocation Percentage for 2023

Based on average of employee allocations.

Cost Center Allocation Percentage for 2024

Based on average of employee allocations.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	312	312	312	0	0	0	312	312	312
Non-Labor	5-YR Average	9	9	9	0	0	0	9	9	9
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		321	321	321	0	0	0	321	321	321
FTE	5-YR Average	1.3	1.3	1.3	0.0	0.0	0.0	1.3	1.3	1.3

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	26	0	0.0	CCTR Transf To 2200-8000.002
Explanation:	Transfer of Long Term Incentive Plan expenses to Compensation & Benefits Witness area (Ex. SCG-25).				
2019 Total	0	26	0	0.0	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-502	0	0.0	CCTR Transf To 2200-1217.000
Explanation:	Transfer historical costs from Director of Regulatory Affairs (workpaper 2200-2305.000) to Business Strategy & Energy Policy (workpaper 2AG006.000), where they reside and will be forecasted.				
2020 Total	0	-502	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2307.000 - GAS RATES AND ANALYSIS

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		115	392	390	392	248	372	436	436	
Non-Labor		3	1	4	2	1	5	5	5	
NSE		0	0	0	0	0	0	0	0	
Total		117	393	395	394	249	377	441	441	
FTE		0.9	3.1	3.1	3.0	1.9	2.9	3.4	3.4	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	248	1	0	249	1.9	372	5	0	377	2.9
Total Incurred	248	1	0	249	1.9	372	5	0	377	2.9
% Allocation										
Retained	75.00%	75.00%				75.00%	75.00%			
SEU	25.00%	25.00%				25.00%	25.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	436	5	0	441	3.4	436	5	0	441	3.4
Total Incurred	436	5	0	441	3.4	436	5	0	441	3.4
% Allocation										
Retained	75.00%	75.00%				75.00%	75.00%			
SEU	25.00%	25.00%				25.00%	25.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Based on average of employee allocations.

Cost Center Allocation Percentage for 2022

Based on average of employee allocations.

Cost Center Allocation Percentage for 2023

Based on average of employee allocations.

Cost Center Allocation Percentage for 2024

Based on average of employee allocations.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	307	307	307	65	129	129	372	436	436
Non-Labor	5-YR Average	2	2	2	3	3	3	5	5	5
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		310	310	310	68	132	132	378	442	442
FTE	5-YR Average	2.4	2.4	2.4	0.5	1.0	1.0	2.9	3.4	3.4

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

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

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

Note: Totals may include rounding differences.

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

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		954	678	648	699	792	877	877	877	
Non-Labor		69	98	102	89	76	337	237	87	
NSE		0	0	0	0	0	0	0	0	
Total		1,023	777	750	789	868	1,214	1,114	964	
FTE		7.2	4.9	4.7	5.0	6.3	6.6	6.6	6.6	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

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

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.0	1	0	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	876	237	0	1,113	6.6	876	87	0	963	6.6
Total Incurred	877	237	0	1,114	6.6	877	87	0	964	6.6
% Allocation										
Retained	54.00%	54.00%				54.00%	54.00%			
SEU	46.00%	46.00%				46.00%	46.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

Based on average of employee allocations.

Cost Center Allocation Percentage for 2022

Based on average of employee allocations.

Cost Center Allocation Percentage for 2023

Based on average of employee allocations.

Cost Center Allocation Percentage for 2024

Based on average of employee allocations.

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	754	754	754	123	123	123	877	877	877
Non-Labor	5-YR Average	87	87	87	250	150	0	337	237	87
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		841	841	841	373	273	123	1,214	1,114	964
FTE	5-YR Average	5.6	5.6	5.6	1.0	1.0	1.0	6.6	6.6	6.6

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

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

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2374.000 - GRC AND REVENUE REQUIREMENTS

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		324	469	458	442	478	434	434	434	
Non-Labor		16	27	15	3	42	21	21	21	
NSE		0	0	0	0	0	0	0	0	
Total		340	497	473	445	519	455	455	455	
FTE		2.7	4.1	3.9	3.7	3.9	3.7	3.7	3.7	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	478	41	0	519	3.9	434	21	0	455	3.7
Total Incurred	478	41	0	519	3.9	434	21	0	455	3.7
% Allocation										
Retained	54.55%	54.55%				55.30%	55.30%			
SEU	45.45%	45.45%				44.70%	44.70%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	434	21	0	455	3.7	434	21	0	455	3.7
Total Incurred	434	21	0	455	3.7	434	21	0	455	3.7
% Allocation										
Retained	55.30%	55.30%				55.30%	55.30%			
SEU	44.70%	44.70%				44.70%	44.70%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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

Cost Center Allocation Percentage for 2022

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

Cost Center Allocation Percentage for 2023

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

Cost Center Allocation Percentage for 2024

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	434	434	434	0	0	0	434	434	434
Non-Labor	5-YR Average	21	21	21	0	0	0	21	21	21
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		455	455	455	0	0	0	455	455	455
FTE	5-YR Average	3.7	3.7	3.7	0.0	0.0	0.0	3.7	3.7	3.7

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

Note: Totals may include rounding differences.

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

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of promotional items & apparel.				
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-2	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2401.000 - REGULATORY AFFAIRS STRATEGY MANAGER

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		90	154	146	182	123	138	138	138	
Non-Labor		4	11	11	59	1	18	18	18	
NSE		0	0	0	0	0	0	0	0	
Total		93	164	157	241	124	156	156	156	
FTE		0.6	1.0	1.0	0.7	0.8	0.8	0.8	0.8	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

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

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	14	11	0	25	0.0	14	11	0	25	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	124	7	0	131	0.8	124	7	0	131	0.8
Total Incurred	138	18	0	156	0.8	138	18	0	156	0.8
% Allocation										
Retained	55.30%	55.30%				55.30%	55.30%			
SEU	44.70%	44.70%				44.70%	44.70%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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

Cost Center Allocation Percentage for 2022

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

Cost Center Allocation Percentage for 2023

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

Cost Center Allocation Percentage for 2024

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	139	139	139	0	0	0	139	139	139
Non-Labor	5-YR Average	17	17	17	0	0	0	17	17	17
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		156	156	156	0	0	0	156	156	156
FTE	5-YR Average	0.8	0.8	0.8	0.0	0.0	0.0	0.8	0.8	0.8

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2017 Total	0	0	0	-0.1	
2018	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2018 Total	0	0	0	-0.1	
2019	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2019 Total	0	-1	0	-0.1	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				

Note: Totals may include rounding differences.

Southern California Gas Company
 2024 GRC - REVISED
 Shared Services Workpapers

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

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Removal of tickets and events expenses.				
2020 Total	0	0	0	-0.1	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2462.000 - GRC AND REVENUE REQUIREMENTS

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		294	376	358	344	475	553	611	611	
Non-Labor		6	57	21	14	21	27	27	27	
NSE		0	0	0	0	0	0	0	0	
Total		300	433	379	358	496	580	638	638	
FTE		2.5	3.2	3.0	3.0	4.0	4.6	5.1	5.1	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	475	21	0	496	4.0	553	27	0	580	4.6
Total Incurred	475	21	0	496	4.0	553	27	0	580	4.6
% Allocation										
Retained	54.55%	54.55%				55.30%	55.30%			
SEU	45.45%	45.45%				44.70%	44.70%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	611	27	0	638	5.1	611	27	0	638	5.1
Total Incurred	611	27	0	638	5.1	611	27	0	638	5.1
% Allocation										
Retained	55.30%	55.30%				55.30%	55.30%			
SEU	44.70%	44.70%				44.70%	44.70%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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

Cost Center Allocation Percentage for 2022

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

Cost Center Allocation Percentage for 2023

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

Cost Center Allocation Percentage for 2024

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	370	370	370	183	241	241	553	611	611
Non-Labor	5-YR Average	24	24	24	3	3	3	27	27	27
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		393	393	393	186	244	244	579	637	637
FTE	5-YR Average	3.1	3.1	3.1	1.5	2.0	2.0	4.6	5.1	5.1

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

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

Explanation: Removal of tickets and events expenses.

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

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

Note: Totals may include rounding differences.

Beginning of Workpaper
2200-2544.000 - GRC AND REVENUE REQUIREMENTS

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

Non-Labor - 5-YR Average

The 5-year average methodology produces a reasonable forecast of 2022-2024 expenses as it best reflects the current organization and related cost structure. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SoCalGas GRCs. Where additional business requirements dictate, incremental resources are identified and specific cost forecasts are quantified based on current salary levels and related non-labor costs.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		231	239	238	238	293	248	248	248	
Non-Labor		3	5	4	2	7	4	4	4	
NSE		0	0	0	0	0	0	0	0	
Total		234	244	242	241	300	252	252	252	
FTE		1.7	1.9	1.8	1.8	2.4	1.9	1.9	1.9	

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	293	7	0	300	2.4	248	4	0	252	1.9
Total Incurred	293	7	0	300	2.4	248	4	0	252	1.9
% Allocation										
Retained	54.55%	54.55%				55.30%	55.30%			
SEU	45.45%	45.45%				44.70%	44.70%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	248	4	0	252	1.9	248	4	0	252	1.9
Total Incurred	248	4	0	252	1.9	248	4	0	252	1.9
% Allocation										
Retained	55.30%	55.30%				55.30%	55.30%			
SEU	44.70%	44.70%				44.70%	44.70%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

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

Cost Center Allocation Percentage for 2022

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

Cost Center Allocation Percentage for 2023

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

Cost Center Allocation Percentage for 2024

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	248	248	248	0	0	0	248	248	248
Non-Labor	5-YR Average	4	4	4	0	0	0	4	4	4
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		252	252	252	0	0	0	252	252	252
FTE	5-YR Average	1.9	1.9	1.9	0.0	0.0	0.0	1.9	1.9	1.9

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Southern California Gas Company
2024 GRC - REVISED
Shared Services Workpapers

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

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-93	0	0	-1.0	CCTR Transf To 2100-3602.000
Explanation:	Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted.				
2017 Total	-93	0	0	-1.0	
2018	-96	0	0	-1.0	CCTR Transf To 2100-3602.000
Explanation:	Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted.				
2018 Total	-96	0	0	-1.0	
2019	-100	0	0	-1.0	CCTR Transf To 2100-3602.000
Explanation:	Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted.				
2019 Total	-100	0	0	-1.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-106	0	0	-1.0	CCTR Transf To 2100-3602.000
Explanation:	Transfer historical costs from SoCalGas Administrative & General (Ex. SCG-29) to SDG&E Administrative & General (Ex. SDG&E-33) where they reside and will be forecasted.				
2020 Total	-106	-1	0	-1.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1	0	0.0	

Note: Totals may include rounding differences.

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2200-0009	000	EXTERNAL AFFAIRS
2200-0233	000	CLIENT SUPPORT SRVC
2200-0239	000	LEGAL-SPECIAL COUNSEL
2200-0331	000	CLIENT SUPPORT
2200-0334	000	Accounting & Finance VP
2200-0335	000	Asset & Project Accounting Manager
2200-0336	000	NEW BUS ACCT SUPRV
2200-0337	000	PLANT ACCTG SUPRV
2200-0338	000	ACCOUNTS PAYABLE DEPT
2200-0339	000	Financial Planning
2200-0617	000	BUSINESS SERVICES MANAGER
2200-0807	000	OPERATIONAL AND O&M PLANNING
2200-1212	000	DIRECTOR OF ENVIRONMENTAL AFFAIRS
2200-1217	000	STRATEGIC PLANNING
2200-1342	000	FINANCIAL SYSTEMS CLIENT SPT - REPORTING
2200-2039	000	SUNDRY BILLING - SCG
2200-2041	000	Operational Planning
2200-2049	000	ACCOUNTS PAYABLE MGR
2200-2091	000	REGULATORY ACCOUNTS - SCG
2200-2102	000	ENERGY & ENVIRONMENTAL POLICY & STRATEGY
2200-2121	000	FIXED ASSET MANAGEMENT
2200-2147	000	DIRECTOR OF FINANCIAL PLANNING
2200-2155	000	LEGAL- MANAGING ATTORNEY REGULATORY I
2200-2164	000	LEGAL- MANAGING ATTORNEY REGULATORY II
2200-2178	000	Financial Services
2200-2186	000	VP - CONTROLLER & CFO
2200-2189	000	Financial & Strategic Analysis
2200-2195	000	SUNDRY SVCS POLICY & COMPLIANCE - NORTH
2200-2200	000	LEGAL - ENVIRONMENTAL
2200-2212	000	BUSINESS CONTROLS - NORTH
2200-2214	000	MGMT ACCTG ROTATION PROGRAM - SCG
2200-2268	000	MARP LOANED TO SECC-INTERNAL AUDIT
2200-2285	000	Media & Communications
2200-2309	000	REG TARIFFS & INFO - SCG
2200-2332	000	VP General Counsel
2200-2334	000	Legal - Regulatory
2200-2336	000	Director Financial Analysis
2200-2338	000	ASST GC LEGL ENVI CLMS LIT & TEC
2200-2339	000	Community Relations
2200-2362	000	LEGAL - COMMERCIAL & ENVIRONMENTAL
2200-2363	000	LEGAL - LITIGATION
2200-2365	000	DIRECTOR - ACCOUNTING OPERATIONS
2200-2366	000	DIRECTOR FINANCIAL & OPERATIONL PLANNING
2200-2367	000	MANAGER ACCOUNTING SYSTEMS&COMPLIANCE
2200-2369	000	LEGAL ADMINISTRATIVE GROUP

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

Area: ADMINISTRATIVE & GENERAL
Witness: Sara P. Mijares

Appendix A: List of Non-Shared Cost Centers

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