

Company: Southern California Gas Company (U 904 G)
Proceeding: 2024 General Rate Case
Application: A.22-05-015/-016 (cons.)
Exhibit No: SCG-34-WP-2R-E

REDACTED

SECOND REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF ALEXANDRA N. HORNBECK
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

ERRATA

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



May 2023

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

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2021 Dollar Escalators, for use in SoCalGas GRC calculations
Labor and Non-Labor O&M Expenses

Escalation Factors to convert 2021 dollars to 2024 dollars

	<u>2024</u>
Shared Service & Working Cash: Labor/Non-Labor O&M Expenses	
SoCalGas	1.0726

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

CASH WORKING CAPITAL SUMMARY

Schedule A

(\$ in Thousands)

LINE No.	DESCRIPTION	[1] SCHEDULE REFERENCE	[2]		[3]		[4]		[5]	
			<u>2021 CALCULATED</u>		<u>2024 PROPOSED</u>		<u>AMOUNT</u>		<u>SUB-TOTAL</u>	
			AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL
<u>OPERATIONAL CASH REQUIREMENT</u>										
1	CASH BALANCES	P-1	\$ -		\$ -					
2	OTHER RECEIVABLES	P-2	89,346		95,832					
3	PREPAYMENTS	P-3	30,516		32,732					
4	DEFERRED DEBITS	P-4	34,415		36,914					
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 154,277		\$ 165,478				
<u>(LEAD) / LAG WORKING CASH REQUIREMENT</u>										
6	(LEAD) / LAG CASH WORKING CAPITAL	B-1		154,145		197,851				
7	TOTAL WORKING CASH REQUIREMENT			308,422		363,328				
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>										
8	EMPLOYEES WITHHOLDING	P-5	(1,347)		(1,445)					
9	CURRENT AND ACCRUED LIABILITIES	P-6	(181,182)		(194,336)					
10	TOTAL OFFSETS			(182,529)		(195,781)				
11	NET WORKING CASH REQUIREMENT			\$ 125,893		\$ 167,547				

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

(LEAD) / LAG FORECAST

Schedule **B-1**

(\$ in Thousands)

Line No.	Description	[1] Schedule/ Reference	[2] Days Expense (Lead) / Lag	[3]		[4]		[5]	[6]
				2021 CALCULATED		2024 PROPOSED			
				Expense	Dollar-Days (Lead) / Lag [2] * [3]	Expense	Dollar-Days (Lead) / Lag [2] * [5]		
1	PURCHASED COMMODITIES--GAS	D	42.00	\$ 1,529,423	\$ 64,235,761	\$ 1,316,738	[a]	\$ 55,302,976	
2	EXPENSES EXCLUDING COMMODITY	B-2	32.88	3,468,274	114,048,184	4,678,517	[a]	153,844,929	
3	TOTAL EXPENSES INCLUDING COMMODITY			<u>\$ 4,997,697</u>	<u>\$ 178,283,945</u>	<u>\$ 5,995,254</u>		<u>\$ 209,147,905</u>	

(LEAD) / LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			46.93			46.93
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag / Expense			35.67			34.89
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			11.26			12.05
7	TOTAL EXPENSES	L 3: Expense			<u>\$ 4,997,697</u>			<u>\$ 5,995,254</u>
8	CWC Requirement from (Lead) / Lag Study	<u>365</u>	L 6 * L 7 / 365		<u>\$ 154,145</u>			<u>\$ 197,851</u>
9	(Lead) / Lag Requirement To 'Schedule A, Line 7'	L 8			<u>\$ 154,145</u>			<u>\$ 197,851</u>

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

Operating Expenses from Summary of Earnings:	\$ 3,425,541
Deferred Taxes:	12,033
Franchise Fees on Commodity:	16,142
Pass-Through Taxes	202,697
Balancing Account Costs:	<u>1,022,105</u>
	<u>\$ 4,678,517</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

(LEAD) / LAG SUMMARY

Schedule B-2

(\$ in Thousands)

Line No.	Description	[1]	[2]	[3]	[4]
		Schedule/ Reference	Days Expense (Lead) / Lag	2021 CALCULATED	
				Expense	
1	PURCHASED COMMODITIES--GAS	D	42.00	\$ 1,529,423	\$ 64,235,761
2	PAYROLL EXPENSE	E	13.20	665,218	8,784,140
3	F.I.C.A. & MEDICARE EXPENSE	F	12.46	49,698	619,320
4	FEDERAL & STATE UNEMPLOYMENT INSURANCE	F	76.05	1,248	94,888
5	INCENTIVE COMPENSATION PLAN	G	252.00	60,941	15,357,194
6	EMPLOYEE BENEFITS	H	21.47	302,180	6,487,795
7	OTHER GOODS & SERVICES	I	34.95	836,046	29,219,754
8	PAYMENTS BY CORPORATE CENTER	J	20.89	156,469	3,267,870
9	REAL ESTATE RENTAL	K	(19.90)	24,383	(485,214)
10	MATERIALS ISSUED FROM STORES	L	-	20,296	-
11	PROPERTY/AD VALOREM, FRANCHISE TAXES & PASS-THROUGH TAXES	M	79.47	364,366	28,956,182
12	FEDERAL INCOME TAXES--CURRENT	N-1	96.86	165,278	16,008,859
13	CALIFORNIA CORPORATE FRANCHISE TAXES	N-2	92.83	61,805	5,737,397
14	INCOME TAXES--DEFERRED	O-1	-	(4,261)	-
15	DEPRECIATION & AMORTIZATION	O-2	-	702,956	-
16	AMORTIZATION OF INSURANCE PREMIUMS	O-3	-	61,650	-
17	EXPENSES EXCLUDING COMMODITY		32.88	<u>\$ 3,468,274</u>	<u>\$ 114,048,184</u>
18	TOTAL EXPENSES INCLUDING COMMODITY			<u>\$ 4,997,697</u>	<u>\$ 178,283,945</u>

(LEAD) / LAG WORKING CASH REQUIREMENT

19	Average Revenue Lag Days	C			46.93
20	Average Expense Payment Lag Days		L18 C [4] / C [3]		<u>35.67</u>
21	Excess Lag Days Between Revenue Lag and Payment of Expenses		L 19 - L 20		11.26
22	TOTAL EXPENSES		L18 C [3]		<u>\$ 4,997,697</u>
23	CWC Requirement from Lead / Lag Study		<u>365</u>	L 21 * L 22 / 365	<u>\$ 154,145</u>
24	(Lead) / Lag Requirement To Schedule "A"		L 23		<u><u>\$ 154,145</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

REVENUE LAG

Schedule C

(\$ in Thousands)

	[1]	[2]	[3]	[4]	[5]	[6]
Line No.	Reference Or Count	Accounts Receivable Balance at End of Month	Average A/R Balance	Sales	A/R Turnover [4] / [3]	Days Lag 365 / [5]
	Annual Number of Days	→				<u>365</u>
1	December-2020	\$ 462,681				
2	January-2021	579,415		\$ 672,066		
3	February-2021	660,535		669,627		
4	March-2021	556,258		591,883		
5	April-2021	376,617		468,466		
6	May-2021	417,855		390,640		
7	June-2021	381,748		383,285		
8	July-2021	355,862		343,571		
9	August-2021	325,338		331,382		
10	September-2021	344,736		354,361		
11	October-2021	405,105		403,236		
12	November-2021	488,728		479,149		
13	December-2021	653,999		663,545		
14	Total	\$ 6,008,878				
15	Less 1/2 of end periods	(558,340)				
16	Total, Less 1/2 of end periods	\$ 5,450,538				
17	Average	<u>12</u>	\$454,212	\$ 5,751,211	<u>12.66</u>	<u>28.83</u>
18	Meter Reading Lag (365 days / 12 (months) / 2 (half month)) (See [a] below)					15.21
19	Billing Lag					2.13
20	Collection Lag					28.83
21	Bank Lag					0.76
22	Total Revenue Lag Days					<u>46.93</u>

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

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

**PURCHASED COMMODITIES--GAS
SUMMARY**

Schedule D

LINE No.	DESCRIPTION	[1] REFERENCE	[2] INVOICE AMOUNT	[3] (LEAD) / LAG DOLLAR-DAYS AMOUNT	[4] (LEAD) / LAG DAYS [3] / [2]
<u>GAS PURCHASES</u>					
1	TRANSPORTATION --Payments	D-1	\$ 144,675,641	\$ 5,112,574,148	35.34
2	CALIFORNIA--Payments	D-2	494,577	20,723,011	41.90
3	INTERSTATE -- Net Payments *	D-3	1,418,329,841	60,042,110,908	42.33
4	SMS **	D-4	(33,705,834)	(936,869,766)	27.80
5	LCFS ***	D-5	(242,200)	(4,480,700)	18.50
6	SWAP ****	D-6	(129,150)	(2,250,750)	17.43
7	TOTAL GAS PAYMENTS		<u>\$ 1,529,422,875</u>	<u>\$ 64,231,806,850</u>	<u>42.00</u>

* Interstate payments were based on the net of payables and receivables per counter party each month.
 ** SMS (Secondary Market Services).
 *** Revenues from the sale of Low Carbon Fuel Standard (LCFS) credits and financial derivatives.
 **** Revenues from financial derivatives.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

PAYROLL EXPENSE

		[1]	[2]	[3]	[4]
				Schedule E	
LINE No.	DESCRIPTION		AMOUNT	LAG DAYS	WEIGHTED DOLLAR LAG DAYS
<u>COMPANY PAYROLL EXPENDITURES</u>					
1	Clearing		\$ 31,334,573		
2	O&M		\$ 539,510,082		
3	Refundable		\$ 94,373,376		
4	Total Company Payroll Expenditures		<u>\$ 665,218,032</u>		
5	The Company pays all of its employees on Friday, every other week.				
6	Service Period For Payroll is therefore 12.5 days (See Line 17)				
7	6.5 days from the midpoint to the end of the payroll period		\$ 6.5		
8	The Company pays its employees on a One-Week Lag.				
9	7.0 days to payday Friday		<u>\$ 7.0</u>		
10	PAYROLL LAG DAYS			<u>13.5</u>	
11	Total Payroll Withholding Taxes (Federal & State Taxes & Employee FICA & Medicare, incl. capital)		\$ 220,146,676		
12	Non-Capital Portion of Total Payroll Expenses			78%	
13	Total Payroll Withholding Taxes (Federal & State Taxes & Employee FICA & Medicare, excl. capital) (L11 * L12)		\$ 170,718,525		
14	Withholding Tax Lag Days				
15	Payroll lag days			13.5	
16	Additional Lag Days (SoCalGas's outsourcing company ADP takes care of all payroll tax payments on behalf of SoCalGas, but requires SoCalGas to fund the taxes one day before the check date)			-1.0	
17	Total Withholding Tax Lag Days			<u>12.5</u>	
18	Total Withholding Dollar Lag Days (L13 * L17)				\$ 2,127,415,462
19	Total Net Tax Amount (excl. withholding taxes) (L4 - L13)		\$ 494,499,507		
20	Total Net Tax Lag Days (excl. withholding taxes) (L10)			13.5	
21	Net Payroll Tax Weighted Dollar Days				\$ 6,656,724,135
22	Total		<u>\$ 665,218,032</u>		<u>\$ 8,784,139,597</u>
23	Weighted Average Lag Days			<u>13.20</u>	

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

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024

F.I.C.A. & MEDICARE EXPENSE

Schedule F

		[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION		LAG DAYS	AMOUNT / DAYS LAG TO PAYMENT	TOTAL LAG DAYS [2] + [3]
	<u>FICA & MEDICARE EXPENSE</u>			\$ 49,698,486	
1	Social Security - Taxes are deposited by wire one-day before the payroll payment day.				
2	Therefore, the lag days are Sch. E, Line 10		<u>13.46</u>	+ (1.00) =	<u>12.46</u>
3	Federal Unemployment Tax Act (FUTA):			306,198	
4	State Unemployment Insurance (SUI):			941,509	
5	Total FUTA and SUI			<u>\$ 1,247,706</u>	
6	Federal & State Unemployment Insurance payments are made electronically by ADP one month after the end of each quarter.				
7	Annual Lag Days	365			
8	Number of Quarters	4			
9	Days in Quarter Service Period (L7 / L8)		91.25		
10	One-Half of Quarter		2		
11	Quarterly Service Period Lag Days (L9 / L10)		<u>45.63</u>		
12	Number of Months	12			
13	Days in Month service Period (L7 / L12)		<u>30.42</u>		
14	Therefore the lag days for the SUI and FUTA are		45.63 +	30.42 =	<u>76.05</u>
15	Total FUTA & SUI Dollar-Days Lag (L5 * L14)				<u>\$ 94,888,075</u>

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

INCENTIVE COMPENSATION PLAN

Schedule **G**

LINE No.	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
	DESCRIPTION	AMOUNT*	BEGINNING	END	INVOICE DATE OR SERVICE MIDPOINT <small>(([3] + [4]) / 2</small>	PAYMENT DATE	PAYMENT (LEAD) LAG DAYS <small>[6] - [5]</small>	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT <small>[2] * [7]</small>
INCENTIVE COMPENSATION PLAN								
	ICP Payments	\$104,656,101						
1	O&M Portion of ICP (less taxes)	36,040,546	1/1/2021	12/31/2021	07/02/21	3/10/2022	251.00	\$ 9,046,176,998
2	O&M ICP Withholding Taxes	24,900,702	1/1/2021	12/31/2021	07/02/21	3/10/2022	251.00	6,250,076,096
		<u> </u>						<u> </u>
3	TOTAL	<u>\$ 60,941,247</u> (A)						<u>\$ 15,296,253,094</u> (B)
4	Number of Lag Days (B / A)						<u>251.00</u>	
5	Add Additional Check Clear Date						1.00 **	
6	Total Number of Lag Days						<u><u>252.00</u></u>	

* ICP amount includes O&M, Clearing, and Refundable amounts. O&M portion is 58.23% of Total ICP.

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021**

EMPLOYEE BENEFITS

Schedule H

LINE No.	DESCRIPTION	[1] REFERENCE	[2] AMOUNT	[3] (LEAD) / LAG DOLLAR-DAYS AMOUNT	[4] WEIGHTED AVERAGE (LEAD) / LAG DAYS [3] / [2]
1	DISABILITY PLAN	H-1	\$ 5,685,650	\$ 79,599,105	14.00
2	RETIREMENT SAVINGS PLAN	H-2	28,401,342	397,618,782	14.00
3	LIFE INSURANCE	H-3	1,216,573	-	0.00
4	DENTAL & VISION (2 Pages)	H-4.1 & H-4.2	4,711,766	-	0.00
5	HEALTH INSURANCE	H-5	95,902,302	44,025	0.00
6	WORKERS' COMPENSATION	H-6	13,680,386	250,351,056	18.30
7	BENEFIT FEES & SERVICES	H-7	1,275,945	57,046,404	44.71
8	PBOPs TRUST PAYMENTS	H-8	840,587	4,344,321	5.17
9	PENSION	H-9	150,465,000	5,698,887,000	37.88
10	TOTAL PAYMENTS TESTED		<u>\$ 302,179,552</u>	<u>\$ 6,487,890,693</u>	<u>21.47</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021**

**EMPLOYEE BENEFITS
DISABILITY PLAN**

Schedule H-1

	[1]	[2]		[3]	[4]	[5]	[6]
LINE No.	DESCRIPTION	AMOUNT	REFERENCE OR FACTOR	LAG DAY COMPONENT	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT	[2] * [5]

COMPANY DISABILITY EXPENDITURES

The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.

1	The Company pays all of its employees on Friday, bi-weekly.						
2	a. Service Period For Payroll is therefore 14 days						
3	b. The Midpoint of the Service Period is therefore 7 days			7.00			
4	The Company pays its employees on a One-Week Lag.						
5	a. The Payment Lag is therefore 7 days			7.00			
6	DISABILITY EXPENDITURES LAG-DAYS					14.00	
7	TOTALS	\$ 5,685,650					\$ 79,599,105

Note: Disability Lag-Days do not tie to Payroll Lag-Days shown on Schedule E due to rounding. No material variance to revenue requirement.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021**

**EMPLOYEE BENEFITS
RETIREMENT SAVINGS PLAN**

Schedule H-2

	[1]	[2]	[3]	[4]	[5]	[6]
LINE No.	DESCRIPTION	AMOUNT	REFERENCE OR FACTOR	LAG DAY COMPONENT	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2] * [5]

COMPANY RETIREMENT SAVINGS PLAN EXPENDITURES

The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.

1	The Company pays all of its employees on Friday, bi-weekly.					
2	a. Service Period For Payroll is therefore 14 days					
3	b. The Midpoint of the Service Period is therefore 7 days			7.00		
4	The Company pays its employees on a One-Week Lag.					
5	a. The Payment Lag is therefore 7 days			7.00		
6	RETIREMENT SAVINGS LAG-DAYS				14.00	
7	TOTALS	\$ 28,401,342				\$ 397,618,782

Note: Payments are made electronically, so no additional check clearing lag is added.
Retirement Savings Lag-Days do not tie to Payroll Lag-Days shown on Schedule E due to rounding; no material variance to revenue requirement.

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021

EMPLOYEE BENEFITS
LIFE INSURANCE

Schedule H-3

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
		AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT	
			BEGINNING	END	((3) + (4)) / 2		(6) - (5)	(2) * (7)	
MetLife (Basic AD&D)									
1	January	\$ 5,801	01/01/21	01/31/21	01/16/21	01/16/21	-	-	-
2	February	5,850	02/01/21	02/28/21	02/14/21	02/14/21	-	-	-
3	March	5,871	03/01/21	03/31/21	03/16/21	03/16/21	-	-	-
4	April	5,920	04/01/21	04/30/21	04/15/21	04/15/21	-	-	-
5	May	6,673	05/01/21	05/31/21	05/16/21	05/16/21	-	-	-
6	June	6,460	06/01/21	06/30/21	06/15/21	06/15/21	-	-	-
7	July	6,409	07/01/21	07/31/21	07/16/21	07/16/21	-	-	-
8	August	6,438	08/01/21	08/31/21	08/16/21	08/16/21	-	-	-
9	September	6,479	09/01/21	09/30/21	09/15/21	09/15/21	-	-	-
10	October	6,518	10/01/21	10/31/21	10/16/21	10/16/21	-	-	-
11	November	6,504	11/01/21	11/30/21	11/15/21	11/15/21	-	-	-
12	December	6,632	12/01/21	12/31/21	12/16/21	12/16/21	-	-	-
MetLife (Basic Life insurance)									
13	January	\$ 93,223	01/01/21	01/31/21	01/16/21	01/16/21	-	-	-
14	February	93,810	02/01/21	02/28/21	02/14/21	02/14/21	-	-	-
15	March	94,036	03/01/21	03/31/21	03/16/21	03/16/21	-	-	-
16	April	93,529	04/01/21	04/30/21	04/15/21	04/15/21	-	-	-
17	May	96,895	05/01/21	05/31/21	05/16/21	05/16/21	-	-	-
18	June	96,047	06/01/21	06/30/21	06/15/21	06/15/21	-	-	-
19	July	95,698	07/01/21	07/31/21	07/16/21	07/16/21	-	-	-
20	August	95,137	08/01/21	08/31/21	08/16/21	08/16/21	-	-	-
21	September	95,507	09/01/21	09/30/21	09/15/21	09/15/21	-	-	-
22	October	95,912	10/01/21	10/31/21	10/16/21	10/16/21	-	-	-
23	November	95,621	11/01/21	11/30/21	11/15/21	11/15/21	-	-	-
24	December	95,604	12/01/21	12/31/21	12/16/21	12/16/21	-	-	-
25	LIFE INSURANCE LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)						-	-	-
26	TOTAL	\$ 1,216,573					-	\$ -	-

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021

EMPLOYEE BENEFITS
DENTAL & VISION (2 Pages)

Schedule H-4.1

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
LINE	DESCRIPTION	AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT
No.			BEGINNING	END	((3) + (4)) / 2		(6) - (5)	(2) * (7)
Delta Dental								
1	January	\$ 325,356	01/01/21	01/31/21	01/16/21	01/16/21	-	-
2	February	326,280	02/01/21	02/28/21	02/14/21	02/14/21	-	-
3	March	328,128	03/01/21	03/31/21	03/16/21	03/16/21	-	-
4	April	328,922	04/01/21	04/30/21	04/15/21	04/15/21	-	-
5	May	328,415	05/01/21	05/31/21	05/16/21	05/16/21	-	-
6	June	330,033	06/01/21	06/30/21	06/15/21	06/15/21	-	-
7	July	332,129	07/01/21	07/31/21	07/16/21	07/16/21	-	-
8	August	331,204	08/01/21	08/31/21	08/16/21	08/16/21	-	-
9	September	332,584	09/01/21	09/30/21	09/15/21	09/15/21	-	-
10	October	335,503	10/01/21	10/31/21	10/16/21	10/16/21	-	-
11	November	332,866	11/01/21	11/30/21	11/15/21	11/15/21	-	-
12	December	336,103	12/01/21	12/31/21	12/16/21	12/16/21	-	-
Safeguard - Dental								
13	January	\$ 19,714	01/01/21	01/31/21	01/16/21	01/16/21	-	-
11	February	20,269	02/01/21	02/28/21	02/14/21	02/14/21	-	-
12	March	20,267	03/01/21	03/31/21	03/16/21	03/16/21	-	-
13	April	20,244	04/01/21	04/30/21	04/15/21	04/15/21	-	-
14	May	20,649	05/01/21	05/31/21	05/16/21	05/16/21	-	-
15	June	20,931	06/01/21	06/30/21	06/15/21	06/15/21	-	-
16	July	21,049	07/01/21	07/31/21	07/16/21	07/16/21	-	-
17	August	20,975	08/01/21	08/31/21	08/16/21	08/16/21	-	-
18	September	21,009	09/01/21	09/30/21	09/15/21	09/15/21	-	-
19	October	20,981	10/01/21	10/31/21	10/16/21	10/16/21	-	-
20	November	21,634	11/01/21	11/30/21	11/15/21	11/15/21	-	-
21	December	21,694	12/01/21	12/31/21	12/16/21	12/16/21	-	-
20	SUB-TOTAL	<u>\$ 4,216,936</u>						

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021**

**EMPLOYEE BENEFITS
DENTAL & VISION (2 Pages)**

Schedule H-4.2

LINE No.	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
	DESCRIPTION	AMOUNT	SERVICE PERIOD BEGINNING END		INVOICE DATE OR SERVICE MIDPOINT <small>((3) + (4)) / 2</small>	CHECK CLEAR DATE	(LEAD) / LAG DAYS <small>(6) - (5)</small>	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT <small>(2) * (7)</small>
MetLife - Vision								
21	January	\$ 3,648	01/01/21	01/31/21	01/16/21	01/16/21	-	-
22	February	3,675	02/01/21	02/28/21	02/14/21	02/14/21	-	-
23	March	3,675	03/01/21	03/31/21	03/16/21	03/16/21	-	-
24	April	3,680	04/01/21	04/30/21	04/15/21	04/15/21	-	-
25	May	3,696	05/01/21	05/31/21	05/16/21	05/16/21	-	-
26	June	3,722	06/01/21	06/30/21	06/15/21	06/15/21	-	-
27	July	3,680	07/01/21	07/31/21	07/16/21	07/16/21	-	-
28	August	3,696	08/01/21	08/31/21	08/16/21	08/16/21	-	-
29	September	3,680	09/01/21	09/30/21	09/15/21	09/15/21	-	-
30	October	3,684	10/01/21	10/31/21	10/16/21	10/16/21	-	-
31	November	3,717	11/01/21	11/30/21	11/15/21	11/15/21	-	-
32	December	3,772	12/01/21	12/31/21	12/16/21	12/16/21	-	-
VSP								
33	January	\$ 36,999	01/01/21	01/31/21	01/16/21	01/16/21	-	-
34	February	37,097	02/01/21	02/28/21	02/14/21	02/14/21	-	-
35	March	37,305	03/01/21	03/31/21	03/16/21	03/16/21	-	-
36	April	37,446	04/01/21	04/30/21	04/15/21	04/15/21	-	-
37	May	37,360	05/01/21	05/31/21	05/16/21	05/16/21	-	-
38	June	37,410	06/01/21	06/30/21	06/15/21	06/15/21	-	-
39	July	37,739	07/01/21	07/31/21	07/16/21	07/16/21	-	-
40	August	37,612	08/01/21	08/31/21	08/16/21	08/16/21	-	-
41	September	37,788	09/01/21	09/30/21	09/15/21	09/15/21	-	-
42	October	37,897	10/01/21	10/31/21	10/16/21	10/16/21	-	-
43	November	37,754	11/01/21	11/30/21	11/15/21	11/15/21	-	-
44	December	38,098	12/01/21	12/31/21	12/16/21	12/16/21	-	-
45	SUB-TOTAL-- Sch H-4.2	\$ 494,830						
46	SUB-TOTAL-- Sch H-4.1	\$ 4,216,936						
47	DENTAL & VISION LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)						-	\$ -
48	TOTAL	<u>\$ 4,711,766</u>					-	\$ -

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021**

**EMPLOYEE BENEFITS
HEALTH INSURANCE**

Schedule H-5

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
		AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT	
			BEGINNING	END	((3) + (4)) / 2		(6) - (5)	(2) * (7)	
Anthem									
1	January	\$ 2,852,075	01/01/21	01/31/21	01/16/21	01/16/21	-	-	-
2	February	2,830,632	02/01/21	02/28/21	02/14/21	02/14/21	-	-	-
3	March	2,887,968	03/01/21	03/31/21	03/16/21	03/16/21	-	-	-
4	April	2,876,083	04/01/21	04/30/21	04/15/21	04/15/21	-	-	-
5	May	2,840,542	05/01/21	05/31/21	05/16/21	05/16/21	-	-	-
6	June	2,842,850	06/01/21	06/30/21	06/15/21	06/15/21	-	-	-
7	July	2,872,538	07/01/21	07/31/21	07/16/21	07/16/21	-	-	-
8	August	2,859,840	08/01/21	08/31/21	08/16/21	08/16/21	-	-	-
9	September	2,858,226	09/01/21	09/30/21	09/15/21	09/15/21	-	-	-
10	October	2,874,666	10/01/21	10/31/21	10/16/21	10/16/21	-	-	-
11	November	2,836,971	11/01/21	11/30/21	11/15/21	11/15/21	-	-	-
12	December	2,867,819	12/01/21	12/31/21	12/16/21	12/16/21	-	-	-
Kaiser									
13	January	\$ 4,955,595	01/01/21	01/31/21	01/16/21	01/16/21	-	-	-
14	February	4,964,768	02/01/21	02/28/21	02/14/21	02/14/21	-	-	-
15	March	4,991,882	03/01/21	03/31/21	03/16/21	03/16/21	-	-	-
16	April	4,999,610	04/01/21	04/30/21	04/15/21	04/15/21	-	-	-
17	May	5,013,602	05/01/21	05/31/21	05/16/21	05/16/21	-	-	-
18	June	5,054,069	06/01/21	06/30/21	06/15/21	06/15/21	-	-	-
19	July	5,060,678	07/01/21	07/31/21	07/16/21	07/16/21	-	-	-
20	August	5,044,814	08/01/21	08/31/21	08/16/21	08/16/21	-	-	-
21	September	5,066,823	09/01/21	09/30/21	09/15/21	09/15/21	-	-	-
22	October	5,099,832	10/01/21	10/31/21	10/16/21	10/16/21	-	-	-
23	November	5,089,763	11/01/21	11/30/21	11/15/21	11/15/21	-	-	-
24	December	5,129,394	12/01/21	12/31/21	12/16/21	12/16/21	-	-	-
Kaiser (LTD)									
25	April	\$ 425	03/01/21	03/31/21	03/16/21	05/13/21	58.00	24,650	
26	August	625	08/01/21	08/31/21	08/16/21	09/16/21	31.00	19,375	
Holman									
27	January	\$ 94,245	01/01/21	01/31/21	01/16/21	01/16/21	-	-	-
28	February	93,132	02/01/21	02/28/21	02/14/21	02/14/21	-	-	-
29	March	96,076	03/01/21	03/31/21	03/16/21	03/16/21	-	-	-
30	April	94,408	04/01/21	04/30/21	04/15/21	04/15/21	-	-	-
31	May	93,691	05/01/21	05/31/21	05/16/21	05/16/21	-	-	-
32	June	93,209	06/01/21	06/30/21	06/15/21	06/15/21	-	-	-
33	July	94,700	07/01/21	07/31/21	07/16/21	07/16/21	-	-	-
34	August	93,826	08/01/21	08/31/21	08/16/21	08/16/21	-	-	-
35	September	93,840	09/01/21	09/30/21	09/15/21	09/15/21	-	-	-
36	October	94,798	10/01/21	10/31/21	10/16/21	10/16/21	-	-	-
37	November	93,629	11/01/21	11/30/21	11/15/21	11/15/21	-	-	-
38	December	94,659	12/01/21	12/31/21	12/16/21	12/16/21	-	-	-
39	HEALTH INSURANCE LAG-DAYS						\$ 89	\$ 44,025	
(The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)									
40	TOTAL	\$ 95,902,302					0.00	\$ 44,025	

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021**

**EMPLOYEE BENEFITS
WORKERS' COMPENSATION**

Schedule H-6

LINE No.	[1]	[2]	[3]		[4]	[5]	[6]	[7]	[8]
	PAYMENT PERIOD	AMOUNT	BEGINNING	END	SERVICE PERIOD MIDPOINT	CHECK CLEAR DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT	
					$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$	
1	January	\$ 954,642					[B] 18.30	17,469,945.31	
2	February	1,054,876					[B] 18.30	19,304,238.67	
3	March	1,379,336					[B] 18.30	25,241,846.79	
4	April	746,132					[B] 18.30	13,654,208.46	
5	May	957,561					[B] 18.30	17,523,363.37	
6	June	1,032,626					[B] 18.30	18,897,047.20	
7	July	843,580					[B] 18.30	15,437,510.34	
8	August	820,116					[B] 18.30	15,008,119.32	
9	September	1,148,678					[B] 18.30	21,020,802.64	
10	October	1,118,407					[B] 18.30	20,466,842.61	
11	November	1,096,654					[B] 18.30	20,068,770.03	
12	December	2,527,779					[B] 18.30	46,258,361.01	
13	TOTAL	\$ 13,680,386						\$ 250,351,056	
14	(Lead) / Lag Days						18.30		

[B] Multiple invoices are paid during the month; a full year average of 18.30 lag days.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021**

**EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES**

Schedule H-7

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT <small>((3) + [4]) / 2</small>	[6] CHECK CLEAR DATE	[7] (LEAD) / LAG DAYS <small>[6] - [5]</small>	[8] WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT <small>[2] * [7]</small>
			BEGINNING	END				
<u>Deloitte & Touche</u>								
1	June	\$ 115,222	06/01/21	06/30/21	06/15/21	06/29/21	13.50	\$ 1,555,497
2	October	10,763	10/01/21	10/31/21	10/16/21	11/12/21	27.00	290,601
<u>Willis Towers Watson</u>								
3	January	\$ 153,696	01/01/21	01/31/21	01/16/21	02/26/21	41.00	\$ 6,301,554
4	February	44,562	02/01/21	02/28/21	02/14/21	04/02/21	46.50	2,072,120
5	March	99,221	03/01/21	03/31/21	03/16/21	05/05/21	50.00	4,961,051
6	April	66,998	04/01/21	04/30/21	04/15/21	06/02/21	47.50	3,182,394
7	May	75,474	05/01/21	05/31/21	05/16/21	07/02/21	47.00	3,547,291
8	June	74,618	06/01/21	06/30/21	06/15/21	07/27/21	41.50	3,096,647
9	July	89,877	07/01/21	07/31/21	07/16/21	09/02/21	48.00	4,314,084
10	August	65,178	08/01/21	08/31/21	08/16/21	10/04/21	49.00	3,193,722
11	September	86,185	09/01/21	09/30/21	09/15/21	11/02/21	47.50	4,093,791
12	October	7,500	10/01/21	10/31/21	10/16/21	11/17/21	32.00	240,000
13	November	45,432	11/01/21	11/30/21	11/15/21	12/02/21	16.50	749,627
14	December	34,620	12/01/21	12/31/21	12/16/21	01/03/22	18.00	623,162
<u>Newport</u>								
15	January	\$ 38,674	01/01/21	01/31/21	01/16/21	02/03/21	18.00	\$ 696,131
16	April	38,625	04/01/21	04/30/21	04/15/21	06/24/21	69.50	2,684,424
17	July	38,545	07/01/21	07/31/21	07/16/21	07/20/21	4.00	154,179
18	October	38,625	10/01/21	10/31/21	10/16/21	10/27/21	11.00	424,879
<u>SIMPSON & SIMPSON</u>								
17	June	\$ 12,311	06/01/21	06/30/21	06/15/21	07/09/21	23.50	\$ 289,304
18	July	12,311	07/01/21	07/31/21	07/16/21	08/11/21	26.00	320,081
19	August	12,311	08/01/21	08/31/21	08/16/21	08/30/21	14.00	172,351
20	September	12,311	09/01/21	09/30/21	09/15/21	10/04/21	18.50	227,750
21	October	12,311	10/01/21	10/31/21	10/16/21	11/03/21	18.00	221,594
<u>Nevenesch</u>								
22	November	\$ 7,108	11/01/21	11/30/21	11/15/21	01/11/22	56.50	\$ 401,592
23	November	1,344	11/01/21	11/30/21	11/15/21	01/11/22	56.50	75,936
24	November	26,461	11/01/21	11/30/21	11/15/21	01/11/22	56.50	1,495,030
<u>T Rowe Price</u>								
25	April	\$ 4,413	04/01/21	04/28/21	04/14/21	11/10/21	209.50	\$ 924,448
26	April	5,614	04/01/21	04/28/21	04/14/21	11/10/21	209.50	1,176,148
27	April	6,847	04/01/21	04/28/21	04/14/21	11/10/21	209.50	1,434,488
28	April	5,094	04/01/21	04/28/21	04/14/21	11/10/21	209.50	1,067,233
29	April	5,909	04/01/21	04/28/21	04/14/21	11/10/21	209.50	1,237,910
30	April	3,065	04/01/21	04/28/21	04/14/21	11/10/21	209.50	642,199
31	April	3,953	04/01/21	04/28/21	04/14/21	11/10/21	209.50	828,151
32	April	4,900	04/01/21	04/28/21	04/14/21	11/10/21	209.50	1,026,475
33	April	5,833	04/01/21	04/28/21	04/14/21	11/10/21	209.50	1,221,972
34	April	5,893	04/01/21	04/28/21	04/14/21	11/10/21	209.50	1,234,590
35	April	1,493	04/01/21	04/28/21	04/14/21	11/10/21	209.50	312,798
36	April	2,650	04/01/21	04/28/21	04/14/21	11/10/21	209.50	555,200
37	TOTAL	\$ 1,275,945						\$ 57,046,404
38	(Lead) / Lag Days						<u>44.71</u>	

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021

EMPLOYEE BENEFITS
PBOPs TRUST PAYMENTS

Schedule H-8

LINE No.	DESCRIPTION	[1] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] PAYMENT DATE	[7] (LEAD) / LAG DAYS	[8] WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
1	January	\$ 73,264	01/01/21	01/31/21	01/16/21	01/24/21	8.00	\$ 586,110
2	February	71,299	02/01/21	02/28/21	02/14/21	02/21/21	6.50	463,446
3	March	71,775	03/01/21	03/31/21	03/16/21	03/24/21	8.00	574,204
4	April	70,611	04/01/21	04/30/21	04/15/21	04/22/21	6.50	458,971
5	May	70,359	05/01/21	05/31/21	05/16/21	05/25/21	9.00	633,230
6	June	69,662	06/01/21	06/30/21	06/15/21	06/16/21	0.50	34,831
7	July	69,553	07/01/21	07/31/21	07/16/21	07/22/21	6.00	417,317
8	August	69,192	08/01/21	08/31/21	08/16/21	08/25/21	9.00	622,730
9	September	69,120	09/01/21	09/30/21	09/15/21	09/22/21	6.50	449,281
10	October	68,857	10/01/21	10/31/21	10/16/21	10/19/21	3.00	206,571
11	November	68,568	11/01/21	11/30/21	11/15/21	11/16/21	0.50	34,284
12	December	68,327	12/01/21	12/31/21	12/16/21	12/14/21	-2.00	(136,654)
13	TOTAL	<u>\$ 840,587</u>						<u>\$ 4,344,321</u>
14	(Lead) / Lag Days						<u>5.17</u>	

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2021

EMPLOYEE BENEFITS
PENSION

Schedule H-9

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
		AMOUNT	AMOUNT	BEGINNING	END	INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	PAYMENT DATE	(LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2] * [7]
1	April	\$ 37,617,000		1/1/2021	3/31/2021	02/14/21	04/01/21	45.50	\$ 1,711,573,500
2	July	37,617,000		4/1/2021	6/30/2021	05/16/21	07/01/21	46.00	1,730,382,000
3	October	37,617,000		7/1/2021	9/30/2021	08/15/21	09/15/21	30.50	1,147,318,500
4	December	37,614,000		10/1/2021	12/31/2021	11/15/21	12/15/21	29.50	1,109,613,000
5	TOTAL	<u>\$ 150,465,000</u>							<u>\$ 5,698,887,000</u>
6	(Lead) / Lag Days							<u>37.88</u>	

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

**OTHER GOODS & SERVICES
SUMMARY**

Schedule I

[1]	[2]	[3]	[4]	[5]	
LINE No.	DESCRIPTION	NUMBER of INVOICES TESTED	INVOICE AMOUNT	(LEAD) / LAG DOLLAR-DAYS AMOUNT	WEIGHTED AVERAGE (LEAD) / LAG DAYS [4] / [3]
1	January 2021	16,288	82,124,000	2,716,853,731	33.08
2	February 2021	12,861	64,245,161	2,662,174,446	41.44
3	March 2021	17,458	65,256,883	1,916,325,036	29.37
4	April 2021	18,034	77,630,069	2,430,045,838	31.30
5	May 2021	15,520	70,390,778	2,794,316,461	39.70
6	June 2021	17,445	54,359,301	1,428,181,129	26.27
7	July 2021	16,074	58,704,017	1,659,915,008	28.28
8	August 2021	16,056	61,604,765	1,666,713,791	27.05
9	September 2021	15,379	64,498,152	1,960,894,104	30.40
10	October 2021	15,591	72,442,010	2,226,696,812	30.74
11	November 2021	15,356	67,465,311	2,007,429,566	29.75
12	December 2021	17,382	97,325,743	2,990,668,642	30.73
13	TOTAL INVOICES TESTED	<u>193,444</u>	<u>\$ 836,046,190</u>	<u>\$ 26,460,214,564</u>	<u>31.65</u>
14	CHECK CLEARING LAG				3.30
15	USED IN (LEAD) / LAG STUDY		<u>\$ 836,046,190</u>		<u>34.95</u>

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

PAYMENTS BY CORPORATE CENTER

Schedule J

[1]	[2]	[3]	[4]	[5]
LINE No.	DESCRIPTION	AMOUNT	LAG DAYS	WEIGHTED AVERAGE (LEAD) / LAG DAYS
				(LEAD) / LAG DOLLAR DAYS [2] * [3] L 9 [4] / [2]
1	Corporate Labor Charges	\$ 20,682,260	13.46 [a]	\$ 278,415,042
2	Payroll Taxes	1,770,387	12.46 [b]	22,061,745
3	Incentive Compensation Plan	4,780,045	252.00 [c]	1,204,571,232
4	Benefits (Employee, Corp & SEU Executive)	20,550,281	21.47 [d]	441,214,526
5	Property Taxes	846,905	48.40 [e]	40,990,218
6	Depreciation, ROR & Amortization	7,237,408	0.00 [f]	-
7	Insurance Premiums (Cash Basis)	63,959,995	0.00 [g]	-
8	Other Goods & Services	36,641,481	34.95 [h]	1,280,617,089
9	Total	\$ 156,468,761		\$ 3,267,869,852
10	Average Lag Days			20.89

Notes:

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

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

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

REAL ESTATE RENTAL

Schedule K-1

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD BEGINNING	SERVICE PERIOD END	INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	PAYMENT DATE *	CHECK CLEARING LAG	NUMBER PAYMENT (LEAD) / LAG DAYS [6] - [5] + [7]	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT [2] * [8]
Gas Company Tower									
1	January-2021	\$ 1,390,496	01/01/21	01/31/21	01/16/21	01/01/21	0.00	[b] (15.00)	\$ (20,857,441)
2	February-2021	1,414,201	02/01/21	02/28/21	02/14/21	02/01/21	0.00	[b] (13.50)	(19,091,718)
3	March-2021	1,399,764	03/01/21	03/31/21	03/16/21	03/01/21	0.00	[b] (15.00)	(20,996,456)
4	April-2021	1,394,183	04/01/21	04/30/21	04/15/21	04/01/21	0.00	[b] (14.50)	(20,215,651)
5	May-2021	2,245,749	05/01/21	05/31/21	05/16/21	05/01/21	0.00	[b] (15.00)	(33,686,242)
6	June-2021	1,461,152	06/01/21	06/30/21	06/15/21	06/01/21	0.00	[b] (14.50)	(21,186,711)
7	July-2021	1,153,380	07/01/21	07/31/21	07/16/21	07/01/21	0.00	[b] (15.00)	(17,300,702)
8	August-2021	1,444,187	08/01/21	08/31/21	08/16/21	08/01/21	0.00	[b] (15.00)	(21,662,806)
9	September-2021	1,415,789	09/01/21	09/30/21	09/15/21	09/01/21	0.00	[b] (14.50)	(20,528,945)
10	October-2021	1,347,227	10/01/21	10/31/21	10/16/21	10/01/21	0.00	[b] (15.00)	(20,208,406)
11	November-2021	1,951,909	11/01/21	11/30/21	11/15/21	11/01/21	0.00	[b] (14.50)	(28,302,681)
12	December-2021	2,306,863	12/01/21	12/31/21	12/16/21	12/01/21	0.00	[b] (15.00)	(34,602,942)
Payment Offices, Operational Bases, and Other Leases other than Communication Sites									
13	January-2021	\$ 185,598	01/01/21	01/31/21	01/16/21	12/31/20	11.61	[a] (4.39)	\$ (814,602)
14	February-2021	189,236	02/01/21	02/28/21	02/14/21	01/31/21	11.61	[a] (2.89)	(546,714)
15	March-2021	200,588	03/01/21	03/31/21	03/16/21	02/28/21	11.61	[a] (4.39)	(880,392)
16	April-2021	87,434	04/01/21	04/30/21	04/15/21	03/31/21	11.61	[a] (3.89)	(340,037)
17	May-2021	291,785	05/01/21	05/31/21	05/16/21	04/30/21	11.61	[a] (4.39)	(1,280,663)
18	June-2021	186,638	06/01/21	06/30/21	06/15/21	05/31/21	11.61	[a] (3.89)	(725,848)
19	July-2021	188,862	07/01/21	07/31/21	07/16/21	06/30/21	11.61	[a] (4.39)	(828,926)
20	August-2021	206,141	08/01/21	08/31/21	08/16/21	07/31/21	11.61	[a] (4.39)	(904,765)
21	September-2021	183,953	09/01/21	09/30/21	09/15/21	08/31/21	11.61	[a] (3.89)	(715,407)
22	October-2021	171,971	10/01/21	10/31/21	10/16/21	09/30/21	11.61	[a] (4.39)	(754,791)
23	November-2021	203,189	11/01/21	11/30/21	11/15/21	10/31/21	11.61	[a] (3.89)	(790,214)
24	December-2021	195,089	12/01/21	12/31/21	12/16/21	11/30/21	11.61	[a] (4.39)	(856,259)
Communication Sites									
25	January-2021	\$ 99,761	01/01/21	01/31/21	01/16/21	12/31/20	11.61	[a] (4.39)	\$ (437,855)
26	February-2021	82,326	02/01/21	02/28/21	02/14/21	01/31/21	11.61	[a] (2.89)	(237,846)
27	March-2021	90,881	03/01/21	03/31/21	03/16/21	02/28/21	11.61	[a] (4.39)	(398,884)
28	April-2021	83,606	04/01/21	04/30/21	04/15/21	03/31/21	11.61	[a] (3.89)	(325,149)
29	May-2021	102,073	05/01/21	05/31/21	05/16/21	04/30/21	11.61	[a] (4.39)	(448,006)
30	June-2021	93,573	06/01/21	06/30/21	06/15/21	05/31/21	11.61	[a] (3.89)	(363,913)
31	July-2021	90,958	07/01/21	07/31/21	07/16/21	06/30/21	11.61	[a] (4.39)	(399,220)
32	August-2021	83,899	08/01/21	08/31/21	08/16/21	07/31/21	11.61	[a] (4.39)	(368,239)
33	September-2021	83,959	09/01/21	09/30/21	09/15/21	08/31/21	11.61	[a] (3.89)	(326,521)
34	October-2021	79,914	10/01/21	10/31/21	10/16/21	09/30/21	11.61	[a] (4.39)	(350,748)
35	November-2021	84,233	11/01/21	11/30/21	11/15/21	10/31/21	11.61	[a] (3.89)	(327,588)
36	December-2021	121,213	12/01/21	12/31/21	12/16/21	11/30/21	11.61	[a] (4.39)	(532,010)
37	Sub-Total to Ln 36	\$ 22,311,782							\$ (292,595,298)

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024

REAL ESTATE RENTAL

Schedule K-2

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE *	CHECK CLEARING LAG	NUMBER PAYMENT (LEAD) / LAG DAYS	WEIGHTED (LEAD) / LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	(([3] + [4]) / 2)			([6] - [5] + [7])	([2] * [8])
Annual Leases (Easements)									
38	January-2021	\$ 1,345,141	01/01/21	12/31/21	07/02/21	12/31/20	11.61	[a] (171.39)	\$ (230,542,499)
39	February-2021	12,058	01/01/21	12/31/21	07/02/21	01/31/21	11.61	[a] (140.39)	(1,692,824)
40	March-2021	27,430	01/01/21	12/31/21	07/02/21	02/28/21	11.61	[a] (112.39)	(3,082,833)
41	April-2021	24,941	01/01/21	12/31/21	07/02/21	03/31/21	11.61	[a] (81.39)	(2,029,953)
42	May-2021	23,583	01/01/21	12/31/21	07/02/21	04/30/21	11.61	[a] (51.39)	(1,211,890)
43	June-2021	606	01/01/21	12/31/21	07/02/21	05/31/21	11.61	[a] (20.39)	(12,352)
44	July-2021	38,291	01/01/21	12/31/21	07/02/21	06/30/21	11.61	[a] 9.61	368,010
45	August-2021	20,434	01/01/21	12/31/21	07/02/21	07/31/21	11.61	[a] 40.61	829,846
46	September-2021	499,460	01/01/21	12/31/21	07/02/21	08/31/21	11.61	[a] 71.61	35,766,793
47	October-2021	60,608	01/01/21	12/31/21	07/02/21	09/30/21	11.61	[a] 101.61	6,158,436
48	November-2021	1,456	01/01/21	12/31/21	07/02/21	10/31/21	11.61	[a] 132.61	193,082
49	December-2021	16,844	01/01/21	12/31/21	07/02/21	11/30/21	11.61	[a] 162.61	2,738,997
50	Sub-Total	\$ 2,070,852							\$ (192,517,187)
51	Sub-Total from Ln 37	22,311,782							(292,595,298)
52	TOTAL	\$ 24,382,633							\$ (485,112,485)
53	Composite (Lead) Lag Days							<u>(19.90)</u>	

[a] Additional days added for Check Clearing Lag. Number of Days added 11.61
(Weighted average lag based on random sampling of 24 actual checks for lease payments in 2021).

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

MATERIALS ISSUED FROM STORES

Schedule L

LINE No.	[1] PERIOD	[2] MATERIALS ISSUED	[3] (LEAD) / LAG DAYS
1	Materials issued and charged to O&M	\$ 20,296,215	
2	LAG DAYS IS ZERO		<u><u>0.00</u></u>

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

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

Schedule Ma

SUMMARY

LINE No.	DESCRIPTION	[1] REFERENCE	[2] INVOICE AMOUNT	[3] (LEAD) / LAG DOLLAR DAYS	[4] (LEAD) / LAG DAYS [3] / [2]
1	Ad Valorem Taxes	M-1	\$ 121,455,776	\$ 5,877,896,910	48.40
2	Franchise Fee Payments	M-2	53,933,367	11,433,155,619	211.99
3	Municipal Surcharge	M-3	20,703,828	4,712,683,730	227.62
4	Utility User Tax	M-4	147,015,565	5,650,632,444	38.44
5	Municipal Transport Tax	M-5	9,059,698	370,114,824	40.85
6	Natural Gas Surcharge (State Board of Equalization)	M-6	12,197,965	910,140,395	74.61
7	TOTAL INVOICES TESTED		<u>\$ 364,366,200</u>	<u>\$ 28,954,623,922</u>	<u>79.47</u>
8	USED IN (LEAD) / LAG STUDY		\$ 364,366,200		

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

TEST YEAR PASS-THROUGH TAX FORECAST

Schedule Mb

Pass-Through Taxes	2021 Actual Payments *	Escalation Factor	Forecasted 2024 Payments Total
M-3 Municipal Surcharge	\$ 20,703,828	1.0726	\$ 22,206,926
M-4 Utility User Tax	147,015,565	1.0726	157,688,896
M-5 Municipal Transport Tax	9,059,698	1.0726	9,717,432
M-6 Natural Gas Surcharge (State Board of Equalization)	12,197,965	1.0726	13,083,537
Total 2021 Payment	<u>\$ 188,977,057</u>	1.0726	<u>\$ 202,696,791</u>
In Thousands:	\$ 188,977		\$ 202,697

2024 Pass-through Tax Payment (in Thousands)

\$ 202,697

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

SCG 2024 Forecast in other RO Model (in Thousands)

Gas Commodity Costs	\$1,316,738
Franchise Fees (FF&U Multiplier)	1.2259%
Franchise Taxes on Commodity (in Thousands)	\$16,142

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

FEDERAL INCOME TAXES--CURRENT

Schedule N-1

LINE No.	[1] [2]		[3]	[4]	[5]	[6]	[7]
	SERVICE PERIOD		SERVICE MIDPOINT	PAYMENT DATE	(LEAD) / LAG DAYS	TAX AMOUNT	(LEAD) / LAG DOLLAR DAYS
	BEGINNING	END	$([1] + [2]) / 2$		$[4] - [3]$		$[5] * [6]$
1	1/1/2020	12/31/2020	7/1/2020	4/15/2021	287.5	\$ 18,790,000 *	\$ 5,402,125,000
2	1/1/2021	12/31/2021	7/2/2021	4/15/2021	(78.0)	33,830,000	(2,638,740,000)
3	1/1/2021	12/31/2021	7/2/2021	6/15/2021	(17.0)	2,780,000	(47,260,000)
4	1/1/2021	12/31/2021	7/2/2021	9/15/2021	75.0	69,100,000	5,182,500,000
5	1/1/2021	12/31/2021	7/2/2021	12/15/2021	166.0	37,110,000	6,160,260,000
6	1/1/2020	12/31/2020	7/1/2020	12/15/2021	531.5	3,668,334	1,949,719,521
7	TOTAL					<u>\$ 165,278,334</u>	<u>\$ 16,008,604,521</u>
8					(Lead) / Lag Days	96.86	
9	USED IN (LEAD) / LAG STUDY					<u>\$ 165,278,334</u>	

* 2020 Extension

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

CALIFORNIA CORPORATE FRANCHISE TAXES

Schedule N-2

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
LINE No.	SERVICE PERIOD		SERVICE MIDPOINT	PAYMENT DATE	(LEAD) / LAG DAYS	TAX AMOUNT	(LEAD) / LAG DOLLAR DAYS
	BEGINNING	END	$([1] + [2]) / 2$		$[4] - [3]$		$[5] * [6]$
10	1/1/2020	12/31/2020	07/01/20	4/15/2021	287.5	\$ 9,440,000	** \$ 2,714,000,000
11	1/1/2021	12/31/2021	07/02/21	4/15/2021	(78.0)	15,370,000	(1,198,860,000)
12	1/1/2021	12/31/2021	07/02/21	6/15/2021	(17.0)	2,270,000	(38,590,000)
13	1/1/2021	12/31/2021	07/02/21	9/15/2021	75.0	18,310,000	1,373,250,000
14	1/1/2021	12/31/2021	07/02/21	12/15/2021	166.0	15,970,000	2,651,020,000
15	1/1/2020	12/31/2020	07/01/20	12/15/2021	531.5	445,421	236,741,262
16	TOTAL					<u><u>\$ 61,805,421</u></u>	<u><u>\$ 5,737,561,262</u></u>
17					(Lead) / Lag Days	92.83	
18	USED IN (LEAD) / LAG STUDY					<u><u>\$ 61,805,421</u></u>	

** 2020 Extension

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

FEDERAL & STATE INCOME TAXES--DEFERRED

Schedule O-1

<u>LINE No.</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
1	INCOME TAX DEFERRED	\$ (4,260,669)
2	TOTAL	<u>\$ (4,260,669)</u>
3	TOTAL TO (LEAD) / LAG STUDY - SCHEDULE B-2	<u>\$ (4,261,000)</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

DEPRECIATION & AMORTIZATION

Schedule O-2

<u>LINE No.</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
1	DEPRECIATION & AMORTIZATION	\$ 702,956,345
2	TOTAL	<u>\$ 702,956,345</u>
3	TOTAL TO (LEAD) / LAG STUDY - SCHEDULE B-2	<u>\$ 702,956,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

AMORTIZATION OF INSURANCE PREMIUMS

Schedule O-3

<u>LINE No.</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
1	AMORTIZATION OF INSURANCE PREMIUMS	\$ 61,650,437
2	TOTAL	<u>\$ 61,650,437</u>
3	TOTAL TO (LEAD) / LAG STUDY - SCHEDULE B-2	<u>\$ 61,650,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

CASH BALANCES

Schedule P-1

[1]

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

Cost of Service Positions

3	Included in CWC	<u>\$ -</u>
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4	2021 amount to Schedule "A"---\$ in Thousands	<u>\$ -</u>
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5	Inflation Factor for 2021	<u>1.0726</u>
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6	2024 Test Year proposed amount to Schedule "A"---\$ in Thousands	<u>\$ -</u>
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SoCalGas
2024 GRC - APP
Working Cash Workpapers

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

OTHER RECEIVABLES

Schedule P-2

LINE No.	DESCRIPTION	[1]	[2]	[3]
		2021	2024	TEST YEAR AMOUNT
1	December-2020	\$ 55,643,496		
2	January-2021	64,612,558		
3	February-2021	164,814,146		
4	March-2021	81,140,396		
5	April-2021	83,530,300		
6	May-2021	94,583,506		
7	June-2021	92,660,336		
8	July-2021	98,299,383		
9	August-2021	97,378,426		
10	September-2021	101,609,798		
11	October-2021	69,539,231		
12	November-2021	60,068,341		
13	December-2021	72,181,040		
14	Total for 13 months	<u>\$ 1,136,060,957</u>		
15	1/2 of Decembers	<u>(63,912,268)</u>		
16	12 Month Total	<u>\$ 1,072,148,689</u>		
17	Average 12 Month Balance	<u>\$ 89,345,724</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0726</u>	
19	Inflation Adjusted Balance	<u>\$ 89,345,724</u>	<u>\$ 95,832,224</u>	
20	Base Year 2021 Amount	89,345,724		
21	Addition to CWC			<u>\$ 95,832,224</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 89,346</u>		<u>\$ 95,832</u>

SEE SCHEDULE P-2.1 FOR DETAIL

SoCalGas
2024 GRC - APP
Working Cash Workpapers

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

PREPAYMENTS

Schedule P-3

LINE No.	DESCRIPTION	[1]	[2]	[3]
		2021	2024	TEST YEAR AMOUNT
1	December-2020	\$ 29,592,542		
2	January-2021	25,970,898		
3	February-2021	21,349,187		
4	March-2021	19,999,435		
5	April-2021	15,182,236		
6	May-2021	10,281,408		
7	June-2021	6,657,817		
8	July-2021	56,768,967		
9	August-2021	51,597,056		
10	September-2021	47,251,430		
11	October-2021	42,737,378		
12	November-2021	37,137,348		
13	December-2021	32,931,465		
14	Total for 13 months	<u>\$ 397,457,167</u>		
15	1/2 of Decembers	<u>(31,262,004)</u>		
16	12 Month Total	<u>\$ 366,195,163</u>		
17	Average 12 Month Balance	<u>\$ 30,516,263.58</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0726</u>	
19	Inflation Adjusted Balance	<u>\$ 30,516,264</u>	<u>\$ 32,731,745</u>	
20	Base Year 2021 Amount	<u>\$ 30,516,264</u>		
21	Addition to CWC			<u>\$ 32,731,745</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 30,516</u>		<u>\$ 32,732</u>

SEE SCHEDULE P-3.1 FOR DETAIL

SoCalGas
2024 GRC - APP
Working Cash Workpapers

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

DEFERRED DEBITS

Schedule P-4

LINE No.	DESCRIPTION	[1]	[2]	[3]
		2021	2024	TEST YEAR AMOUNT
1	December-2020	\$ 34,130,250		
2	January-2021	34,130,919		
3	February-2021	34,986,852		
4	March-2021	35,222,241		
5	April-2021	35,223,940		
6	May-2021	35,214,771		
7	June-2021	35,690,581		
8	July-2021	35,690,705		
9	August-2021	34,824,075		
10	September-2021	33,366,996		
11	October-2021	33,675,767		
12	November-2021	31,908,786		
13	December-2021	31,964,343		
14	Total for 13 months	<u>\$ 446,030,226</u>		
15	1/2 of Decembers	<u>(33,047,297)</u>		
16	12 Month Total	<u>\$ 412,982,929</u>		
17	Average 12 Month Balance	<u>\$ 34,415,244</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0726</u>	
19	Inflation Adjusted Balance	<u>\$ 34,415,244</u>	<u>\$ 36,913,791</u>	
20	Base Year 2021 Amount	<u>\$ 34,415,244</u>		
21	Addition to CWC			<u>\$ 36,913,791</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 34,415</u>		<u>\$ 36,914</u>

SEE SCHEDULE P-4.1 FOR DETAIL

SoCalGas
2024 GRC - APP
Working Cash Workpapers

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

EMPLOYEES WITHHOLDING

Schedule P-5

LINE No.	DESCRIPTION	[1]	[2]	[3]
		2021	2024	TEST YEAR AMOUNT
1	December-2020	\$ (3,285,370)		
2	January-2021	(4,136,366)		
3	February-2021	(4,096,025)		
4	March-2021	(30,440)		
5	April-2021	(17,639)		
6	May-2021	(16,603)		
7	June-2021	(12,568)		
8	July-2021	(4,229,801)		
9	August-2021	(32,060)		
10	September-2021	(29,983)		
11	October-2021	(43,351)		
12	November-2021	(60,046)		
13	December-2021	(3,641,062)		
14	Total for 13 months	<u>\$ (19,631,314)</u>		
15	1/2 of Decembers	<u>3,463,216</u>		
16	12 Month Total	<u>\$ (16,168,098)</u>		
17	Average 12 Month Balance	<u>\$ (1,347,342)</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0726</u>	
19	Inflation Adjusted Balance	<u>\$ (1,347,342)</u>	<u>\$ (1,445,159)</u>	
20	Base Year 2021 Amount	<u>\$ (1,347,342)</u>		
21	Addition to CWC			<u>\$ (1,445,159)</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ (1,347)</u>		<u>\$ (1,445)</u>

SEE SCHEDULE P-5.1 FOR DETAIL

SoCalGas
2024 GRC - APP
Working Cash Workpapers

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

CURRENT AND ACCRUED LIABILITIES

Schedule P-6

LINE No.	DESCRIPTION	[1]	[2]	[3]
		2021	2024	TEST YEAR AMOUNT
1	December-2020	\$ (175,228,123)		
2	January-2021	(170,922,518)		
3	February-2021	(176,804,332)		
4	March-2021	(186,720,428)		
5	April-2021	(182,128,355)		
6	May-2021	(188,086,692)		
7	June-2021	(198,766,337)		
8	July-2021	(190,991,906)		
9	August-2021	(185,719,915)		
10	September-2021	(180,509,373)		
11	October-2021	(172,887,787)		
12	November-2021	(171,284,698)		
13	December-2021	(163,498,715)		
14	Total for 13 months	<u>\$ (2,343,549,179)</u>		
15	1/2 of Decembers	<u>169,363,419</u>		
16	12 Month Total	<u>\$ (2,174,185,760)</u>		
17	Average 12 Month Balance	<u>\$ (181,182,147)</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0726</u>	
19	Inflation Adjusted Balance	<u>\$ (181,182,147)</u>	<u>\$ (194,335,971)</u>	
20	Base Year 2021 Amount	<u>\$ (181,182,147)</u>		
21	Addition to CWC			<u>\$ (194,335,971)</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ (181,182)</u>		<u>\$ (194,336)</u>

SEE SCHEDULE P-6.1 FOR DETAIL

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024
BALANCE SHEET ACCOUNT DETAIL

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

OTHER RECEIVABLES

Line No.	GL Account No.	Account Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	1103018	Accounts Receivable (Ar) New Business (Nb) Ctr 98	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
2	1103019	Customer Ar Unallocated Collections-Abns													
3	1103021	Customer Ar Unallocated Charges-Nbms													
4	1105060	AR Sundry Reflreiss													
5	1106000	Sundry Billing Recon Acct													
6	1106015	Sundry Cash Clearing - Upsted													
7	1106031	Ar Misc Sales Rentals & Jobbing													
8	1106033	Ar Def Const Adv New Bus Main													
9	1106034	AR Gas Sales Hub And Swap													
10	1106035	Cust Ar Unalloc Coll													
11	1106036	Cust Ar Unallocated Charges													
12	1106038	AR SP INVEST OF OVR & SHORTS													
13	1106041	Othr Acct Rec. Claims													
14	1106049	Empl Cust Ar Payr issue Exe Adv													
15	1106050	Empl Cust Ar Overpymnt To Empl													
16	1106070	Sundry Billing Non-Reconm Acct													
17	1106086	UNASSIGNED GST RECEIVABLE													
18	1106115	AR Sundry Billing Recn Acct													
19	1106115	AR SUNDRY RETIREES													
20	1106400	Collectible Work Orders-O&M													
21	1107118	WORKER COMP REC-CURRENT													
22	1107119	OBR AR MASTER MTR MULTI-FAMILY FIN													
23	1107120	AR - ON-BILL FINANCING													
24															
25		TOTAL	\$ 55,643,496	\$ 64,612,556	\$ 164,814,146	\$ 81,140,396	\$ 83,530,300	\$ 94,563,506	\$ 92,660,336	\$ 98,299,363	\$ 97,378,426	\$ 101,609,796	\$ 69,539,231	\$ 60,086,341	\$ 72,181,040

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024
BALANCE SHEET ACCOUNT DETAIL

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

PREPAYMENTS

Line No.	G/L Account No.	Account Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	1110003	Prepaid Exp Insurance	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
2	1110014	PREPAID POSTAGE STAMPS & IMPRESSION													
3	1110015	PREPAID POSTAGE STAMPS AND IMPRESSI													
4	1110029	Prepaid Exp-Prepaid Insurance Risk													
5	1110072	PREPAID EXP-FINE INS													
6	1110073	PREPAID EXP-GNRL EXCESS													
7	1110076	PREPAID EXP-FIRE RE-INSUR													
8	1110500	Misc. Deferred DB Sundry & Current													
9															
10		TOTAL	\$ 29,592,542	\$ 25,970,898	\$ 21,349,187	\$ 19,999,435	\$ 15,182,236	\$ 10,281,408	\$ 6,657,817	\$ 56,768,967	\$ 51,597,056	\$ 47,251,430	\$ 42,737,378	\$ 37,137,348	\$ 32,931,465

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024
BALANCE SHEET ACCOUNT DETAIL

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

DEFERRED DEBITS

Line No.	G/L Account No.	Account Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	1333500	Preliminary Survey & Investigation	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
2	1338018	MISC DEFERRED DEBITS-SEC AND CPUC F													
3	1360074	WORKER COMP REC- NON CURRENT													
4	1360080	PREPAID INSURANCE NON-CURRENT													
5		TOTAL	\$ 34,130,250	\$ 34,130,919	\$ 34,986,852	\$ 35,222,241	\$ 35,223,940	\$ 35,214,771	\$ 35,690,381	\$ 35,690,705	\$ 34,824,075	\$ 33,366,986	\$ 33,675,767	\$ 31,908,786	\$ 31,964,343
6															

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024
BALANCE SHEET ACCOUNT DETAIL

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

EMPLOYEES WITHHOLDING

Line No.	G/L Account No.	Account Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	2128000	A/P-Employee (Reconciliation Account)	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
2	2128020	A/P Payroll Ded For United Way													
3	2128022	A/P Payroll Ded Union Dues													
4	2128023	A/P Payroll Ded Union Dues													
5	2128028	A/P Payroll Ded Credit Union													
6	2160012	Employee Park/Vanpool													
7	2160019	Employee Park/Vanpool													
8	2160019	Employee Loan Repayment													
9	2160027	Employee Loan Repayment													
10	2165002	Emp Disability Ins Non-Deferred													
11	2165003	Emp Disability Ins Tax Deds													
12	2165004	Emp Deds Fed Social Security													
13															
14		TOTAL	\$ (3,285,370)	\$ (4,136,366)	\$ (4,096,025)	\$ (30,440)	\$ (17,659)	\$ (16,603)	\$ (12,568)	\$ (4,229,601)	\$ (32,060)	\$ (29,983)	\$ (43,351)	\$ (60,046)	\$ (3,641,062)

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024
BALANCE SHEET ACCOUNT DETAIL

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

CURRENT AND ACCRUED LIABILITIES

Line No.	G/L Account No.	Account Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	21200212	A/P-Retiree Billings-Dental													
2	21200214	A/P-Retiree Billings-Medical													
3	2126013	State Regulatory Fees													
4	2126016	A/P MOBILE HOME PK SURCHARGE													
5	2126060	Strategic Collaboration Liability													
6	2126064	A/P-CSI													
7	2126069	Fleet Lease & License Payments													
8	2126101	Goods Received/Invoice Received Clearing Account													
9	2129018	A/P-Fwsc													
10	2160056	Vacation Accrual													
11	2197083	GAS COMPANY TOWER LEASE LIABILITY-C													
12	2500071	Workers Comp Reserve													
13															
14		TOTAL	\$ (175,226,123)	\$ (170,922,516)	\$ (176,804,332)	\$ (166,720,426)	\$ (162,126,355)	\$ (166,066,692)	\$ (166,766,337)	\$ (160,991,906)	\$ (165,719,915)	\$ (160,509,373)	\$ (172,867,787)	\$ (171,264,696)	\$ (163,496,715)

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2024**

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

Schedule Q

LINE No.	Balanced Programs	Forecasted 2024 Test Year Costs
1	California Alternate Rates for Energy Account (CAREA)	\$ 221,211
2	California Solar Initiative Thermal Program Memorandum Account (CSITPMA)	200
3	Compressor Station Fuel and Power Balancing Account (CFPBA)	16,139
4	Direct Assistance Program Balancing Account (DAPBA)	122,815
5	Demand Management Program Balancing Account (DSMBA)	117,108
6	Greenhouse Gas Memorandum Account (GHGMA)	
7	Greenhouse Gas Balancing Account (GHGBA)	
8	Hazardous Substance Cost Recovery Account (HSCRA)	3,159
9	Integrated Transmission Balancing Account (ITBA)	564
10	Intervenor Award Memorandum Account (IAMA)	2,807
11	Low Cost Fuel Standard Balancing Account (LCFSBA)	141
12	New Environmental Regulation Balancing Account (NERBA) - NGLAP Subaccount	93,097
13	Natural Gas Leak Abatement Program Balancing Account (NGLAPBA)	6,966
14	Natural Gas Leak Abatement Program Memorandum Account (NGLAPMA)	1,322
15	Self-Generation Program Memorandum Account (SGPMA)	11,008
16	Statewide Energy Efficiency Balancing Account (SWEEBA)	13,094
17		
18	Total Balanced O&M (Excl Pension / PBOP)	\$ 1,022,105

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

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

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

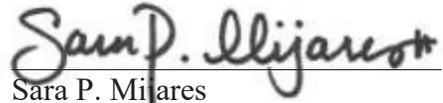
1. I am the Vice President of Accounting and Finance and Controller for Southern California Gas Company (“SoCalGas”). I have reviewed the confidential information within the Cash Working Capital Study, Schedules P-2.1, P-3.1, P-4.1, P-5.1, P-6.1 and Schedule Q in Exhibit (“Ex.”) SCG-34-WP-C-2R-E in support of SoCalGas’s 2024 General Rate Case application, submitted concurrently herewith (“Ex. SCG-34-WP-C-2R-E”). I am personally familiar with the facts in this Declaration and, if called upon to testify, I could and would testify to the following based upon my personal knowledge and/or information and belief.

2. I hereby provide this Declaration in accordance with Decision (“D.”) 21-09-020 and General Order (“GO”) 66-D Revision 2 to demonstrate that the confidential information (“Protected Information”) provided in Ex. SCG-34-WP-C-2R-E is within the scope of data protected as confidential under applicable law.

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

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

Executed this 18th day of May, 2023, at Los Angeles, California.

A handwritten signature in black ink that reads "Sara P. Mijares" with a small asterisk at the end.

Sara P. Mijares
Vice President of Accounting and
Finance and Controller
Southern California Gas Company

ATTACHMENT A

SoCalGas Request for Confidentiality on the following information in Exhibit SCG-34-WP-C-2R-E

Location of Protected Information	Legal Citations	Narrative Justification
<p>Gray shaded portions of Ex. SCG-34-WP-C-2R-E, Schedules P-2.1, P-3.1, P-4.1, P-5.1, P-6.1</p>	<p>CPRA Exemption, Gov’t Code § 6254(k) (“Records, the disclosure of which is exempted or prohibited pursuant to federal or state law”)</p> <ul style="list-style-type: none"> • <i>See, e.g.</i>, D.19-07-006 (2019) (agreeing that financial details regarding entity assets, liabilities and income are to be treated as confidential and trade secrets.) • <i>See, e.g.</i>, D.20-02-054 (2020) (agreeing that transaction agreement and financial information are to be treated as non-public proprietary information and trade secrets.) 	<p>Schedules P-2.1, P-3.1, P-4.1, P-5.1, P-6.1 contain monthly general ledger account balances which are non-public company financial information, and contain non-public customer financial information.</p>
<p>Gray shaded portions of Ex. SCG-34-WP-C-2R-E, Schedule Q</p>	<p>D.15-10-032 at Appendix B, Section 1(b) (Utility GHG compliance instrument inventories or quantities that can be used to derive GHG compliance instrument holdings are confidential).</p>	<p>Schedule Q contains financial information related to Cap-and-Trade activities.</p> <p>Since SoCalGas’s forecasted Cap-and-Trade costs may reveal SoCalGas's future bidding strategies, forecasted auction results are required to be kept confidential.</p> <p>Disclosure of this information would place SoCalGas at an unfair business disadvantage relative to other Cap-and-Trade market participants and may result in higher Cap-and-Trade compliance costs for SoCalGas and its end-use ratepayers.</p>