

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

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

Embedded Costs

TABLE 26
SOCALGAS EMBEDDED COST SCALED REVENUES
 \$000's

Customer Class	Customer Cost A	Medium Pressure Distribution B	High Pressure Distribution C	Local Transmission and Backbone Transportation Service (BTS)* D	Storage E	Unscaled Embedded Costs Revenues F=A+B+C+D+E	Scalar G	Scaled Embedded Cost Revenues H=F*G
Residential	\$1,486,457	\$485,704	\$101,029	\$107,176	\$156,187	\$2,336,553	108%	\$2,511,938
Core C/I	\$210,309	\$122,636	\$32,838	\$35,056	\$39,088	\$439,928	108%	\$472,950
Gas A/C	\$0	\$0	\$0	\$0	\$0	\$0	108%	\$0
Gas Engine	\$5,088	\$468	\$242	\$273	\$977	\$7,049	108%	\$7,578
NGV	\$3,645	\$8,846	\$5,963	\$6,953	\$5,151	\$30,559	108%	\$32,852
Total Core	\$1,705,501	\$617,654	\$140,073	\$149,457	\$201,403	\$2,814,089	108%	\$3,025,318
Noncore C/I	\$9,269	\$22,474	\$21,241	\$43,962	\$20,494	\$117,440	108%	\$126,255
Small EG	\$3,061	\$4,644	\$2,621	\$2,780	\$1,386	\$14,491	108%	\$15,579
Large EG	\$2,236	\$2,427	\$4,943	\$5,244	\$2,591	\$17,441	108%	\$18,751
EG Transmission	\$3,534			\$57,075	\$26,396	\$87,006	108%	\$93,536
EOR	\$1,280	\$7	\$2,025	\$2,980	\$1,406	\$7,697	108%	\$8,275
Total Retail Noncore	\$19,381	\$29,552	\$30,830	\$112,039	\$52,273	\$244,075	108%	\$262,396
Long Beach	\$61	\$0	\$0	\$3,610	\$1,123	\$4,794	108%	\$5,154
SDG&E	\$59	\$0	\$0	\$34,393	\$29,342	\$63,794	108%	\$68,583
Southwest Gas	\$66	\$0	\$0	\$4,299	\$1,185	\$5,550	108%	\$5,966
Vernon	\$49	\$0	\$0	\$2,375	\$1,127	\$3,550	108%	\$3,817
Ecogas	\$26	\$0	\$0	\$3,814	\$1,833	\$5,673	108%	\$6,099
Total Wholesale	\$261	\$0	\$0	\$48,490	\$34,611	\$83,362	108%	\$89,619
UBS	\$0	\$0	\$0	\$0	\$31,976	\$31,976	108%	\$34,376
BTS	\$0	\$0	\$0	\$398,042	\$0	\$398,042	108%	\$427,920
Total Noncore	\$19,642	\$29,552	\$30,830	\$558,572	\$118,859	\$757,455	108%	\$814,310
Total SoCalGas	\$1,725,142	\$647,206	\$170,903	\$708,029	\$320,262	\$3,571,543	108%	\$3,839,628
*BTS not allocated to customer classes								
Calculation of Scalar:								
Scalar = [Base Margin - Uncollectibles-NGV Compression Adder] / [Unscaled Customer+Distribution+Transmission+Storage]								
Scalar = 3,839,628 divided by 3,571,543								

TABLE 27
SOCALGAS ALLOCATION OF BASE MARGIN
\$000's

Customer Class	Scaled EC Revenues	Uncollectibles	NGV Public Access	Transition Adjustment	Allocated Base Margin
	A	B	C	D	E = A + B + C + D
Residential	\$2,511,938	\$9,824	\$0	(\$150,000)	\$2,371,762
Core C/I	\$472,950	\$2,662	\$0	\$150,000	\$625,612
Gas A/C	\$0	\$0	\$0	\$0	\$0
Gas Engine	\$7,578	\$34	\$0	\$0	\$7,611
NGV	\$32,852	\$181	\$5,629	\$0	\$38,662
Total Core	\$3,025,318	\$12,700	\$5,629	\$0	\$3,043,647
Noncore C/I	\$126,255	\$810	\$0	\$0	\$127,065
Small EG	\$15,579	\$83	\$0	\$0	\$15,661
Large EG	\$18,751	\$113	\$0	\$0	\$18,864
EG Transmission	\$93,536	\$768	\$0	\$0	\$94,304
EOR	\$8,275	\$0	\$0	\$0	\$8,275
Retail Noncore	\$262,396	\$1,774	\$0	\$0	\$264,170
Long Beach	\$5,154	\$0	\$0	\$0	\$5,154
SDG&E	\$68,583	\$0	\$0	\$0	\$68,583
Southwest Gas	\$5,966	\$0	\$0	\$0	\$5,966
Vernon	\$3,817	\$0	\$0	\$0	\$3,817
Ecogas	\$6,099	\$0	\$0	\$0	\$6,099
Total Wholesale	\$89,619	\$0	\$0	\$0	\$89,619
UBS	\$34,376	\$0	\$0	\$0	\$34,376
BTS	\$427,920	\$0	\$0	\$0	\$427,920
Total Noncore	\$814,310	\$1,774	\$0	\$0	\$816,084
Total SoCalGas	\$3,839,628	\$14,474	\$5,629	\$0	\$3,859,731
NCCI-D	\$92,053	\$528	\$0	\$0	\$92,580
EOR-D	\$6,336	\$0	0	\$0	\$6,336
EG-D T1	\$15,579	\$83	\$0	\$0	\$15,661
EG-D T2	\$18,751	\$113	\$0	\$0	\$18,864
TLS	\$219,296	\$1,050	\$0	\$0	\$220,346
Total	\$352,014	\$1,774	\$0	\$0	\$353,788
	\$0	\$0		\$0	\$0

TABLE 30
SOCALGAS COST ALLOCATION COMPARISON
 \$000's

Customer Class	Proposed Allocation of Base Margin	% Total	Current Allocation of Base Margin	% Total
	A	B	C	D
Residential	\$2,371,762	61.4%	\$2,280,942	62.3%
Core C/I	\$625,612	16.2%	\$538,916	14.7%
Gas A/C	\$0	0.0%	\$61	0.0%
Gas Engine	\$7,611	0.2%	\$12,599	0.3%
NGV	\$38,662	1.0%	\$40,058	1.1%
Total Core	\$3,043,647	78.9%	\$2,872,577	78.5%
Noncore C/I	\$127,065	3.3%	\$143,801	3.9%
Small EG	\$15,661	0.4%	\$22,702	0.6%
Large EG	\$18,864	0.5%	\$20,771	0.6%
EG Transmission	\$94,304	2.4%	\$61,354	1.7%
EOR	\$8,275	0.2%	\$10,281	0.3%
Total Retail Noncore	\$264,170	6.8%	\$258,910	7.1%
Long Beach	\$5,154	0.1%	\$5,285	0.1%
SDG&E	\$68,583	1.8%	\$59,347	1.6%
Southwest Gas	\$5,966	0.2%	\$4,417	0.1%
Vernon	\$3,817	0.1%	\$3,576	0.1%
Ecogas	\$6,099	0.2%	\$4,234	0.1%
Total Wholesale	\$89,619	2.3%	\$76,859	2.1%
UBS	\$34,376	0.9%	\$30,850	0.8%
BTS	\$427,920	11.1%	\$422,225	11.5%
Total Noncore	\$816,084	21.1%	\$788,844	21.5%
Total SoCalGas	\$3,859,731	100.0%	\$3,661,421	100.0%

TABLE 28 SDG&E EMBEDDED COST SCALED COSTS \$000's							
Customer Class	Customer Cost	Medium Pressure Distribution	High Pressure Distribution	BTS	Unscaled Embedded Cost Revenues	Scalar	Scaled Embedded Cost Revenues
Residential	\$254,934	\$125,658	\$6,069	\$0	\$386,661	100%	\$387,580
Core C/I	\$29,888	\$55,229	\$2,693	\$0	\$87,810	100%	\$88,019
NGV	\$70	\$3,544	\$297	\$0	\$3,911	100%	\$3,920
Total Core	\$284,892	\$184,431	\$9,059	\$0	\$478,382	100%	\$479,518
Noncore C/I - D	\$220	\$7,128	\$365	\$0	\$7,714	100%	\$7,732
Noncore C/I - T	\$26	\$0	\$0	\$0	\$26	100%	\$26
Small EG Distribution	\$121	\$3,335	\$232	\$0	\$3,688	100%	\$3,697
Large EG Distribution	\$20	\$623	\$232	\$0	\$874	100%	\$876
EG Transmission	\$59	\$0	\$0	\$0	\$59	100%	\$59
Total Noncore	\$445	\$11,086	\$829	\$0	\$12,360	100%	\$12,390
BTS	\$0	\$0	\$0	\$54,833	\$54,833	100%	\$54,963
Total SDG&E	\$285,337	\$195,517	\$9,888	\$54,833	\$545,575	100%	\$546,871

TABLE 29				
SDG&E ALLOCATION OF BASE MARGIN				
\$000's				
Customer Class	Scaled EC Revenues	+	NGV Public Access	= Unadjusted Allocated Base Margin
Residential	\$387,580		\$0	\$387,580
Core C/I	\$88,019		\$0	\$88,019
NGV	\$3,920		\$428	\$4,348
Total Core	\$479,518		\$428	\$479,946
Noncore C/I - D	\$7,732		\$0	\$7,732
Noncore C/I - T	\$26		\$0	\$26
Small EG	\$3,697		\$0	\$3,697
Large EG	\$876		\$0	\$876
EG Transmission	\$59		\$0	\$59
Total Noncore	\$12,390		\$0	\$12,390
BTS	\$54,963		\$0	\$54,963
Total SDG&E	\$546,871		\$428	\$547,299

TABLE 31 SDG&E COST ALLOCATION COMPARISON \$000's				
Customer Class	Proposed Allocation of Base Margin	% Total	Current Allocation of Base Margin	% Total
Residential	\$387,580	70.8%	\$377,156	70.9%
Core C/I	\$88,019	16.1%	\$66,501	12.5%
NGV	\$4,348	0.8%	\$2,536	0.5%
Total Core	\$479,946	87.7%	\$446,193	83.9%
Noncore C/I - D	\$7,732	1.4%	\$3,901	0.7%
Noncore C/I - T	\$26	0.0%	\$23	0.0%
Small EG	\$3,697	0.7%	\$2,845	0.5%
Large EG	\$876	0.2%	\$1,131	0.2%
EG Transmission	\$59	0.0%	\$37	0.0%
Total Noncore	\$12,390	2.3%	\$7,937	1.5%
Backbone Transmiss	\$54,963	10.0%	\$77,685	14.6%
Total SDG&E	\$547,299	100%	\$531,815	100%

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

FERC Account	Allocation Methodology	FERC 2024 Balance	Exclusions	FERC 2024 Balances less Exclusions
814 UndStr Op-Supervision & Engineering	100% Storage	23,467,492	2,441,189	21,026,303
815 UndStr Op-Maps & Records	100% Storage	27,057	0	27,057
816 UndStr Op-Wells Expenses	100% Storage	9,008,240	196,245	8,811,995
817 UndStr Op-Lines Expense	100% Storage	1,180,673	3,363	1,177,310
818 UndStr Op-Compressor Station Expense	100% Storage	4,674,856	1,285,877	3,388,979
819 UndStr Op-Compress Station Fuel & Power (GRC Excluded)	100% Storage	23,350,540	23,350,540	0
820 UndStr Op-Meas & Reg Station Expenses	100% Storage	20,178	0	20,178
821 UndStr Op-Purification Expenses	100% Storage	1,217,927	231,746	986,181
823 UndStr Op-Gas Losses (GRC Excluded)	100% Storage	14,257	14,257	0
824 UndStr Op-Other Expenses	100% Storage	14,314,170	3,690,016	10,624,154
825 UndStr Op-Storage Well Royalties	100% Storage	1,133,137	0	1,133,137
826 UndStr Op-Rents	100% Storage	283,305	0	283,305
830 Maintenance Supervision & Engineering	100% Storage	72,447	0	72,447
831 UndStr Mnt-Structures & Improvements	100% Storage	2,052,503	1,727,198	325,305
832 UndStr Mnt-Reservoirs & Wells	100% Storage	10,185,772	0	10,185,772
833 UndStr Mnt-Lines	100% Storage	3,472,039	-115,727	3,587,766
834 UndStr Mnt-Compressor Station Equipment	100% Storage	4,286,601	0	4,286,601
835 UndStr Mnt-Meas & Reg Station Equipment	100% Storage	1,778,061	0	1,778,061
836 UndStr Mnt-Purification Equipment	100% Storage	971,320	0	971,320
837 UndStr Mnt-Other Equipment	100% Storage	822,706	0	822,706
850 Tran Op-Supervision & Engineering	100% Transmission	48,202,186	7,050,040	41,152,146
851 Tran Op-System Control & Load Dispatching	100% Transmission	6,812,486	0	6,812,486
852 Tran Op-Communication System Expenses	100% Transmission	10,300	0	10,300
853 Tran Op-Compressor Station Labor & Expenses	100% Transmission	5,882,715	857,251	5,025,464
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	100% Transmission	45	45	0
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)	100% Transmission	289,898	289,898	0
856 Tran Op-Mains Expenses	100% Transmission	13,091,343	889,283	12,202,060
857 Tran Op-Measuring & Regulating Station Expenses	100% Transmission	8,358,373	423,024	7,935,349
858 Tran Op-Transmission & Compression Of Gas By Other	100% Transmission	15,433	0	15,433
859 Tran Op-Other Expenses (PBR excl Haz Waste)	100% Transmission	16,252,215	15,624,074	628,141
860 Tran Op-Rents	100% Transmission	0	0	0
861 Maintenance Supervision & Engineering	100% Transmission	16,655	0	16,655
862 Tran Mnt-Structures & Improvements	100% Transmission	20,026	18,103	1,923
863 Tran Mnt-Mains	100% Transmission	143,228,920	27,956,147	115,272,773
864 Tran Mnt-Compressor Station Equipment	100% Transmission	9,329,883	3,337,236	5,992,647
865 Tran Mnt-Measuring & Regulating Station Equipment	100% Transmission	461,279	215,532	245,747
866 Maintenance of Communication Equipment	100% Transmission	4,545,525	1,186,476	3,359,049
867 Tran Mnt-Other Equipment	100% Transmission	776,670	626,274	150,396
870 Dist Op-Supervision & Engineering	Dist Op-Supervision & Engineering (Including Payroll Taxes)	70,479,870	15,405,219	55,074,651
874 Dist Op-Mains & Services Expenses	% dist main footage	55,656,205	5,392,277	50,263,928
875 Dist Op-Meas & Reg Station Expenses General	% dist main footage	1,009,100	0	1,009,100
878 Dist Op-Meter & House Regulator Expenses	100% Customer-related	75,869,788	0	75,869,788
879 Dist Op-Customer Installations Expenses	100% Customer-related	91,541,911	-1,182,642	92,724,553
880 Dist Op-Other Expenses (GRC Ex Haz Waste)	Dist Op-Other Expenses (PBR Ex Haz Waste)	66,953,871	4,438,629	62,515,242
881 Dist Op-Rents	Dist Op-Rents	7,867	0	7,867
885 Dist Mnt-Supervision & Engineering		20,694,954	29,057	20,665,897
886 Maintenance of Structures and Improvements		576	576	0
887 Dist Mnt-Mains	Dist Mnt-Mains	88,788,504	32,560,196	56,228,308
888 Maintenance of Compressor Station Equipment	Dist Mnt-Mains	14,017,855	3,560,853	10,457,002
889 Dist Mnt-Meas & Reg Station Equipment General	% dist main footage	4,394,061	0	4,394,061
892 Dist Mnt-Services	100% Customer-related	60,270,957	3,027,842	57,243,115
893 Dist Mnt-Meters & House Regulators	100% Customer-related	33,753,271	0	33,753,271
894 Dist Mnt-Other Equipment	100% Customer-related	10,094,852	0	10,094,852
901 Cus Acct-Supervision (GRC Ex CARE)	100% Customer-related	8,212,573	7,713,272	499,301
902 Cus Acct-Meter Reading Expenses	100% Customer-related	2,898,965	0	2,898,965
903 Cus Acct-Customer Records & Collections Exp	100% Customer-related	106,892,505	880,895	106,011,610
904 Cus Acct-Uncollectible Accounts	100% Customer-related	89,095,665	-203,585	89,299,250
905 Cus Acct-Misc Customer Accounts Exp	100% Customer-related	10,855	0	10,855
907 Cus Svc-Supervision	100% Customer-related	290,660	-128	290,788
908 Cus Svc-Cust Assist Exp (PBR Ex DAP, DSM & Self-Gen)	100% Customer-related	328,145,287	300,099,178	28,046,109
909 Cus Svc-Info & Instruction Exp	100% Customer-related	757,728	0	757,728
910 Cus Svc-Misc CSI Exp (PBR Ex DSM & NGV)	100% Customer-related	2,165,357	0	2,165,357
920 AdmGen Op-Salaries Plus Payroll taxes	A&G FERC Account	94,354,165	3,806,727	143,477,440
921 AdmGen Op-Office Supplies & Expenses	A&G FERC Account	34,980,414	1,395,277	33,585,137
922 AdmGen Op-(Less) Administrative Exp Transferred	A&G FERC Account	-11,293,780	0	-11,293,780
923 AdmGen Op-Outside Services Employed - General	A&G FERC Account	207,437,112	15,814,311	191,622,801
924 AdmGen Op-Property Insurance	A&G FERC Account	7,469,467	0	7,469,467
925 AdmGen Op-Injuries & Damages	A&G FERC Account	76,686,443	28,102,863	48,583,580
926 AdmGen Op-Employee Pensions & Benefits	A&G FERC Account	266,684,890	4,904,259	261,780,631
927 AdmGen Op-Franchise Requirements	A&G FERC Account	57,515,738	57,515,738	0
928 AdmGen Op-Regulatory Commission Expenses	A&G FERC Account	7,680,497	1,933,825	5,746,672
930.1 General Advertising Expenses	A&G FERC Account	1,397,672	1,298,910	98,762
930.2 A&G Op-MiscGen Exp(PBR Ex Public Purpose RDD)	A&G FERC Account	2,183,045	1,489,921	693,124
931 AdmGen Op-Rents	A&G FERC Account	22,213,809	0	22,213,809
932 AdmGen Mnt-General Plant	A&G FERC Account	35,338,263	0	35,338,263

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

SNAPSHOT_YEAR	Facility	Pressure	SD&E*	SocCalGas*
2024	Mains	HP	1,683,979	17,980,361
		MP	42,396,728	258,491,830
	Services	HP	12,425	2,002,627
		MP	37,521,624	268,965,312
Grand Total			81,614,756	547,440,130

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

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

		Total functionalized base Margin	Total Customer- Related				Dist - HP	Dist - MP		
	Functional Factor			\$S						
		Total	Cust Serv	Gas Dist	Sys Tech CS	Sys Tech Ops	Cust Serv w/ Sys Tech CS	Gas Gas Dist w/Sys Tech Ops	Gas Gas Dist w/Sys Tech Ops	Gas Gas Dist w/Sys Tech Ops
870	Dist Op-Supervision & Engineering (Including Payroll Taxes)	\$ 29,215,640	\$ 8,697,100	\$ 13,298,260.48	\$ 2,553,510.30	\$ 4,666,768.94	\$ 11,250,610.18	\$ 17,965,029.42	\$ 3,752,894.65	\$ 14,212,134.77
880	Dist Op-Other Expenses (PBR Ex Haz Waste)	\$ 36,594,074	\$ 14,855,743	\$ 21,723,596.70	\$ 4,490.03	\$ 10,243.80	\$ 14,860,233.28	\$ 21,733,840.50	\$ 4,540,199.28	\$ 17,193,641.22
881	Dist Op-Rents	\$ 7,815	\$ 901	\$ 6,914.62	\$ -	\$ -	\$ 900.70	\$ 6,914.62	\$ 1,444.46	\$ 5,470.16
885	Dist Mnt-Supervision & Engineering	\$ 4,677	\$ -	\$ 4,677.17	\$ -	\$ -	\$ -	\$ 4,677.17	\$ 977.06	\$ 3,700.11
886	Maintenance of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
887	Dist Mnt-Mains	\$ 29,540,565	\$ 218,185	\$ 29,322,380.73	\$ -	\$ -	\$ 218,184.52	\$ 29,322,380.73	\$ 6,125,445.33	\$ 23,196,935.40
							\$ 26,239,928.68	\$ 69,032,842.44		

		%							Cust Serv w/ Sys Tech CS		Gas Gas Dist w/Sys Tech Ops		Gas Dist HP w/ Sys Tech Ops		Gas Dist MP w/o Sys Tech Ops	
		Total	Cust Serv	Gas Dist	Sys Tech CS	Sys Tech Ops										
870	Dist Op-Supervision & Engineering (Including Payroll Taxes)	100%	100%	30%	46%	9%	16%			39%	61%	13%	49%			
880	Dist Op-Other Expenses (PBR Ex Haz Waste)	100%	100%	41%	0%	0%			41%	59%	12%	47%				
881	Dist Op-Rents	100%	100%	12%	88%	0%	0%			12%	88%	18%	70%			
885	Dist Mnt-Supervision & Engineering	100%	100%	0%	100%	0%	0%			0%	100%	21%	79%			
886	Maintenance of Structures and Improvements	0%														
887	Dist Mnt-Mains	100%	100%	1%	99%	0%	0%			1%	99%	21%	79%			

Model Input			
870	Dist Op-Supervision & Engineering (Including Payroll Taxes)	Customer-related	38.51%
		HP Distribution	12.85%
		MP Distribution	48.65%
880	Dist Op-Other Expenses (PBR Ex Haz Waste)	Customer-related	40.61%
		HP Distribution	12.41%
		MP Distribution	46.98%
881	Dist Op-Rents	Customer-related	11.52%
		HP Distribution	18.48%
		MP Distribution	69.99%
885	Dist Mnt-Supervision & Engineering	Customer-related	0.00%
		HP Distribution	20.89%
		MP Distribution	79.11%
887	Dist Mnt-Mains	Customer-related	0.74%
		HP Distribution	20.74%
		MP Distribution	78.53%

100%

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

	Cust Serv Field	Gas Dist
920 AdmGen Op-Salaries Plus Payroll taxes	8,016,727	2,965,707
921 AdmGen Op-Office Supplies & Expenses	1,628,867	2,362,404
922 AdmGen Op-(Less) Administrative Exp Transferred	-	-
923 AdmGen Op-Outside Services Employed - General	5,590,312	3,445,754
924 AdmGen Op-Property Insurance	-	45
925 AdmGen Op-Injuries & Damages	87,591	98,607
926 AdmGen Op-Employee Pensions & Benefits	239,386	259,184
927 AdmGen Op-Franchise Requirements	-	-
928 AdmGen Op-Regulatory Commission Expenses	-	-
930 A&G Op-MiscGen Exp(PBR Ex Public Purpose RDD)	522,170	285,403
931 AdmGen Op-Rents	-	-
932 AdmGen Mnt-General Plant	-	-
Total	16,085,053	9,417,103
Percentage allocation	63%	37%

Number (LT)	Sum of Net Book Value	Sum of Dep. Expense	Sum of Footage (Ft)	BB	LT	Tag Number (BB)	Sum of Net Book Value	Sum of Dep. Expense	Sum of Footage (Ft)	BB	LT
12	3,211	748	0%	100%		12	31,393	3,211	748	0%	100%
85	34,236,056	1,235,074	309,286	60%	40%	103	8,931,839	240,112	49,968	100%	0%
104	79,394	4,294	16,571	0%	100%	119	10,348,888	440,692	89,874	100%	0%
115	15,263,292	691,563	65,996	0%	100%	127	1,390,609	36,103	10	100%	0%
133	1,240,700	36,536	16,331	0%	100%	160	6,134,575	171,308	8	100%	0%
145	24,134	2,776	4,089	0%	100%	203	1,731,211	53,501	47,833	100%	0%
173	352,009	11,948	27,572	0%	100%	225	74,102,148	2,413,240	43,510	100%	0%
202	21,915	4,074	4,435	0%	100%	235	27,029,180	711,547	1,209,655	100%	0%
214	1,036,958	31,715	19,872	0%	100%	245	5,933	1,628	7,275	100%	0%
222	339,562	9,416	9,967	0%	100%	247	28,817,713	840,344	127,672	100%	0%
317	1,612,728	56,594	4,435	0%	100%	253	18,370,267	559,807	10,379	100%	0%
324	9,946,246	209,162	62,625	75%	25%	294	2,191	1,513	3,493	100%	0%
325	10,399,103	370,216	11,059	0%	100%	303	207,121	6,758	6,965	100%	0%
404	13,426,259	392,685	61,660	75%	21%	309	4,399	1,601	3,847	100%	0%
405	14,672,379	39,743	29,743	15%	85%	324	27,144,729	987,467	188,474	75%	25%
407	14,797,303	505,612	66,362	0%	100%	335	22,229,853	1,237,303	343,944	100%	0%
408	5,281,965	157,471	681	0%	100%	404	50,508,422	1,440,379	231,961	79%	21%
512	633,138	27,285	0%	100%	100%	406	26,478,617	859,763	225,233	65%	15%
765	46,697,911	1,956,891	189,526	0%	100%	803	13,348	884	1,291	100%	0%
767	3,240,899	115,031	28,750	0%	100%	1004	30,562,733	999,788	186,963	100%	0%
775	627,481	20,387	148	0%	100%	1005	16,824,179	661,608	204,702	100%	0%
800	15,638,805	402,948	137,200	0%	100%	1027	12,883,828	430,225	181,118	100%	0%
1003	8,327,953	354,939	200,665	0%	100%	1028	7,321,388	312,933	182,399	100%	0%
1010	5,263,450	220,418	168,173	0%	100%	1030	13,693,624	468,435	166,970	100%	0%
1011	1,609,008	124,133	26,085	0%	100%	1031	48,667	5,002	5,654	100%	0%
1013	5,291,040	25,207	11,880	0%	100%	1180	41,333,292	1,017,892	20,127	100%	0%
1014	17,456,258	536,690	124,044	0%	100%	1181	3,922,196	150,513	27,783	100%	0%
1015	21,353,881	701,193	50,490	0%	100%	1185	7,503,252	339,639	81,434	100%	0%
1018	14,989,923	521,655	10,522	0%	100%	1186	1,537,670	40,695	1,063,834	90%	10%
1017	29,864,009	931,200	72,086	0%	100%	1187	1,250,362	33,217	841,330	96%	4%
1018	24,688,844	774,765	130,517	0%	100%	1192	5,101,659	329,845	63,028	100%	0%
1019	17,685,717	598,659	77,533	0%	100%	1201	1,457	1,113	2,506	100%	0%
1020	10,153,173	21,997	4,986	0%	100%	1220	1,155	197	1,120	100%	0%
1021	6,898	3,289	4,986	0%	100%	1221	283,065	10,330	339	100%	0%
1022	922,308	31,413	279	0%	100%	1229	1,406,119	43,682	171	100%	0%
1023	1,298	2,578	4,405	0%	100%	2000	200,397,632	5,970,396	1,063,834	90%	10%
1024	2,446,371	86,370	8,801	0%	100%	2001	120,605,806	4,341,660	941,330	96%	4%
1026	26,602,763	820,448	268,969	0%	200%	2005	862,041	24,467	1,506	100%	0%
1029	527	612	6,678	0%	100%	2051	7,890,489	406,899	238,862	100%	0%
1129	2,193,247	10,530	76,929	0%	100%	3000	224,429,152	6,836,291	638,680	29%	18%
1132	996,290	15,933	2,471	0%	100%	3003	14,618,563	504,127	90,776	59%	41%
1167	9,798,857	313,285	13,355	0%	100%	3006	(59)	172	20	100%	0%
1170	39,622,011	902,160	31,347	0%	100%	3008	4,288,958	126,088	10,556	100%	0%
1171	1,056	4,175	6,269	0%	100%	4000	163,764,838	4,955,889	576,534	94%	6%
1172	17,817,451	550,900	20,614	0%	100%	4002	24,685,352	920,342	257,058	100%	0%
1173	10,620,529	327,249	15,406	0%	100%	5000	46,391,819	2,173,683	643,313	100%	0%
1174	6,468	5,123	5,000	0%	100%	5010	724,223	30,014	850	100%	0%
1175	5,794,989	168,548	10,464	100%	0%	5012	8,514	881	981	100%	0%
1176	8,161,510	235,733	20,081	0%	100%	5034	5,923	741	500	100%	0%
1202	18,806,077	678,050	39,880	0%	100%	5036	37,954	4,290	92	100%	0%
1203	38,185	2,268	5,457	0%	100%	5041	782,103	28,554	1,763	100%	0%
1205	5,481,749	317,150	41,101	0%	100%	5043	187,502	14,729	6,435	100%	0%
1207	3,591,969	102,586	537	0%	100%	6000	24,153,139	1,176,960	189,020	100%	0%
1211	11,121	653	0%	100%	6001	1,429	15,389	1,222	1,429	100%	0%
1218	238,161	17,656	5,543	100%	0%	6904	1,370,135	36,366	3,678	100%	0%
1219	263,674	19,043	8,359	0%	100%	6905	22,813,455	996,054	167,565	100%	0%
1230	3,391,358	122,281	7,494	0%	100%	6906	13,918,198	427,912	95,758	100%	0%
1233	28,113	882	1,259	0%	100%	6913	1,219,962	5,842	6,952	100%	0%
1234	479,330	12,068	218	0%	100%	6916	113,772,187	3,390,555	204,474	100%	0%
1236	543,709	16,938	484	0%	100%	7039	6,800,017	305,847	95,706	100%	0%
1241	66,354	2,773	429	0%	100%	7053	790,949	61,491	43,552	100%	0%
1242	443,753	12,365	4,679	0%	100%	7200	14,807,880	473,904	47,812	100%	0%
1244	218,464	9,764	7,471	0%	100%	8100	494,562	33,935	529	100%	0%
2000	22,366,404	663,377	118,204	90%	10%	8105	1,041,725	37,267	110,930	100%	0%
2001	1,602,331	39,221	96,961	4%	100%	8106	3,338,053	97,130	122,763	100%	0%
2002	11,996,769	383,134	34,301	0%	100%	8107	1,298,439	36,009	4,589	100%	0%
2003	31,661,194	1,036,678	141,669	0%	100%	8108	2,296,214	60,916	13,028	100%	0%
2006	2,101,389	78,528	29,342	0%	100%	8109	20,965,129	642,357	303,201	100%	0%
2007	17,423	1,690	169	0%	100%	8110	1,634,484	107,898	16,362	100%	0%
3000	49,275,692	1,501,086	150,296	82%	18%	8115	115,392	3,546	83	100%	0%
3001	5,162,353	182,316	27,582	0%	100%	8116	453,763	15,055	1,800	100%	0%
3002	1,427,238	40,611	7,025	0%	100%	8123	39,185,987	1,107,981	78	100%	0%
3003	10,156,662	350,326	63,081	59%	41%	6908	299,779	7,452	5	100%	0%
BB T											
Total BBT							1,743,686,723	57,638,633	10,607,572	BB	2,009.01
Total BBT (%)							68.0%	67.8%	68.8%		
Local T							821,219,091	27,584,500	4,817,687	LT	912.40
Local T (%)							32.0%	32.0%	31.2%		
Total SCG Transmission							\$ 2,564,905,814	\$ 84,992,933	15,425,029	2,921	miles
									2,921		
Local T											
Total T							2,564,905,814	84,992,933	15,425,029		
									2,921		

2024 SoCalGas Transmission (\$000)				
Book Cost	Accum Depr	Net Book Value	% of Net Book Value	Depreciation
365 Land, Land rights, Rights of Way	139,185	(10,398)	108,787	3,678
366 Structures & Improvements	302,912	(13,642)	289,270	6,090
367 Mains - Local Transmission	2,475,469	(613,619)	1,861,820	60,784
367 Mains - Backbone Transmission	1,165,864	(289,008)	876,856	28,847
368 Compressor Station Equipment	631,631	(131,549)	528,111	13,514
369 Measuring & Regulating Station Equipment	396,609	(56,565)	340,043	12,209
370 Communication Equipment	91,186	(24,131)	67,054	5,108
371 Other Equipment	18,669	(6,745)	11,924	845
Total Transmission	5,241,625	(1,185,679)	4,055,946	138,675

Backbone Transmission (\$)				
365 Land, Land rights, Rights of Way	95,715	(29,904)	74,811	2,117
366 Structures & Improvements	208,363	(23,135)	185,228	4,188
367 Mains - Local Transmission	2,475,469	(613,619)	1,861,820	60,784
368 Compressor Station Equipment	631,631	(131,549)	528,111	13,514
369 Measuring & Regulating Station Equipment	272,742	(38,099)	234,643	8,396
370 Communication Equipment	62,707	(16,595)	46,112	3,513
371 Other Equipment	12,839	(4,639)	8,200	581
Total Backbone	3,779,486	(845,361)	2,934,125	71,296

Local Transmission (\$)				
365 Land, Land rights, Rights of Way	43,469	(9,494)	33,976	961
366 Structures & Improvements	94,629	(10,507)	84,122	1,902
367 Mains - Local Transmission	1,165,864	(289,008)	876,856	28,847
369 Measuring & Regulating Station Equipment	123,867	(17,066)	106,800	3,813
370 Communication Equipment	28,479	(7,537)	20,942	1,595
371 Other Equipment	5,831	(2,107)	3,724	264
Total Local	1,462,138	(336,318)	1,125,820	27,891

Model Input	BBT % of Depreciation	BBT % of Depreciation
BBT % of Depreciation	72.2%	71.3%
BBT Footage %	68.8%	

Footage %	Footage	Miles	Total Trans	Depreciation Expense %
68.8%	10,607,572	2,009	BBT	67.8%
31.2%	4,817,687	912	LT	32.2%
100.0%	15,425,029	2,921		100.0%

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

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

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

Set AROs to zero (True/False) FALSE

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

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

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

Cost Allocation Dist
63%
21%

LT&BBT
72.2%
71.3%
68.8%

	01	02	03	04	05
				04-2024 FERC Forms with ARO	
Scenarios/Labels	01-	02-	03-	ARO	05-
Scenarios/Labels				2024 FERC Forms with ARO	
SoCalGas NBV				2024	
FERC FORM YEAR					
Total Intangible - Weighted Avg Rate Base				\$ 76,083	
Total Gas Production - Weighted Avg Rate Base				\$ -	
Total Underground Storage - Weighted Avg Rate Base				\$ 1,324,956	
Total Transmission - Weighted Avg Rate Base				\$ 2,919,128	
Total Distribution - Weighted Avg Rate Base				\$ 6,786,735	
Total General Plant - Weighted Avg Rate Base				\$ 702,999	
Total	\$ -	\$ -		\$ 11,809,901	
Total Underground Storage - Depreciation Expense				\$ 75,779	
Total Transmission - Depreciation Expense				\$ 130,475	
Total Distribution - Depreciation Expense				\$ 390,928	
Total General Plant - Depreciation Expense				\$ 265,885	
SoCalGas Salaries and Wages					
Gas Supply				\$ 4,579	
Storage				\$ 30,161	
Transmission				\$ 59,044	
Distribution				\$ 306,329	
Customer Accounts				\$ 61,131	
Customer Service & Info				\$ 36,395	
Total	\$ -	\$ -		\$ 497,639	
SoCalGas Return					
Payroll Taxes				\$ 52,930	
Capital Ratio					
Long-Term Debt				45.6%	
Preferred Stock				2.4%	
Common Equity				52.0%	
Rate					
Long-Term Debt				4.5%	
Preferred Stock				6.0%	
Common Equity				10.50%	
Plant Factor					
Customer Related				63%	
Distribution	100%	100%		37%	
High Pressure				21%	
Medium Pressure	100%	100%		79%	
Total Functionalize Ad Valorem Tax				\$ 162,159	
State & Federal Income Tax				\$ (17,808)	
NBV BBT				72.2%	
BBT % of Depreciation				71.3%	
BBT Footage %				68.8%	
100% Scheduled Throughput				2,406,361	
Throughput Assumption				2,406,361	
PSEP Costs					
ACTR				-	
Capital					
Long-Term Debt	\$ -	\$ -	\$ -	\$ 5,385,315	\$ -
Preferred Stock	\$ -	\$ -	\$ -	\$ 283,438	\$ -
Common Equity	\$ -	\$ -	\$ -	\$ 6,141,149	\$ -
Return					
Long-Term Debt	\$ -	\$ -	\$ -	\$ 244,493	\$ -
Preferred Stock	\$ -	\$ -	\$ -	\$ 17,006	\$ -
Common Equity	\$ -	\$ -	\$ -	\$ 644,821	\$ -
Total	\$ -	\$ -	\$ -	\$ 906,320	\$ -
% of Total Avg Rate Base					
Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	11.2%	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	24.7%	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	57.5%	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	6.6%	#DIV/0!
Functionalized Total Return					
Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	\$ 101,680	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ 224,021	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ 520,830	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ 59,789	#DIV/0!
Functionalize Income Taxes					
Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	\$ (1,998)	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ (4,402)	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ (10,234)	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ (1,175)	#DIV/0!
Functionalize Ad Valorem Tax					
Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	\$ 18,193	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ 40,082	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ 93,187	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ 10,697	#DIV/0!
Functionalize Capital-Related Taxes					
Storage Including Cushion Gas	#DIV/0!	#DIV/0!	#DIV/0!	\$ 16,195	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ 35,680	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ 82,954	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ 9,523	#DIV/0!
Labor Factor to allocate A&G/General Plant					
Gas Supply	#DIV/0!	#DIV/0!	#DIV/0!	0.92%	#DIV/0!
Storage	#DIV/0!	#DIV/0!	#DIV/0!	6.06%	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	11.86%	#DIV/0!
Distribution	#DIV/0!	#DIV/0!	#DIV/0!	61.56%	#DIV/0!
Customer Accounts	#DIV/0!	#DIV/0!	#DIV/0!	12.28%	#DIV/0!
Customer Service & Info	#DIV/0!	#DIV/0!	#DIV/0!	7.31%	#DIV/0!
Total	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Capital Weighted Rate of Return					
Long-Term Debt	0.00%	0.00%	0.00%	2.07%	0.00%
Preferred Stock	0.00%	0.00%	0.00%	0.14%	0.00%
Common Equity	0.00%	0.00%	0.00%	5.46%	0.00%
Total	0.00%	0.00%	0.00%	7.67%	0.00%

[illegible][illegible][illegible][illegible][illegible][illegible][illegible][illegible][illegible]Chapter 8: SCG Embedded Cost Model 9

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

* this is the % used for capital backbone split

* Based on SoCalGas' transmission capital-related costs.

** Based on SoCalGas' transmission pipeline mileage.

Embedded Cost Summary

Line		Table 20		
		Total Transmission Costs		
		(A)	(B)	C = (A) + (B)
1		SoCalGas	SDG&E	Total
2				
3	Capital-related Costs	\$429,945,946	\$41,392,880	\$471,338,826
4	O&M, A&G Expenses	\$278,082,898	\$27,539,005	\$305,621,903
5		\$708,028,844	\$68,931,885	\$776,960,729

7		Table 21 A		
8		SoCalGas' Backbone Transmission Costs		
9		(A)	(B)	C = (A) x (B)
10		SoCalGas Transmission	Backbone Transmission	SoCalGas Backbone
11	Capital-related Costs	\$429,945,946	71.9%	\$309,156,346
12	O&M, A&G Expenses	\$278,082,898	68.8%	\$191,233,630
13		\$708,028,844		\$500,389,976

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

Line	Table 22 A		
	Percent of Backbone Allocated to Local Transmission Function		
	A	B	C
	Percent of Power Plants in use on Local Transmission on a Peak Summer Day	The Percent of Total System Throughput that are Power Plants	Percent of Backbone cost that functionally belongs to Local Transmission function.
24			
25	69%	29.5%	20%

Line	% of Backbone Allocated to Local Transmission Function Table 22 B				
	(A)	(B)	C = (A) + (B)	BB costs minus C % out of BB costs. Final BB	Reallocation of BB to LT
	SoCalGas	SDG&E	Combined Backbone Costs	20%	
	(\$000)	(\$000)	(\$000)		
30					
31					
32					
33	Backbone Transmission Costs	500,389,976	68,931,885	569,321,861	\$ 452,874,797
34					\$ 116,447,064

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

Proportional BB Reallocation between SCG & SDGE		
SCG	88%	\$ 398,041,994
SDGE	12%	\$ 54,832,803

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

*** Escalation 3%/yr GRC24***				
Total Transmission Escalation Cost				
	2024	2025	2026	2027
SCG	\$ 708,028,844	\$ 729,269,709	\$ 751,147,800	\$ 773,682,234
SDGE	\$ 68,931,885	\$ 70,999,842	\$ 73,129,837	\$ 75,323,732
Total	\$ 776,960,729	\$ 800,269,551	\$ 824,277,637	\$ 849,005,966

*** Escalation 3%/yr GRC24***				
Total Backbone Transmission Escalation				
	2024	2025	2026	2027
SCG	\$ 500,389,976	\$ 515,401,675	\$ 530,863,725	\$ 546,789,637
SDGE	\$ 68,931,885	\$ 70,999,842	\$ 73,129,837	\$ 75,323,732
Total	\$ 569,321,861	\$ 586,401,517	\$ 603,993,562	\$ 622,113,369

*** Escalation 3%/yr GRC24***				
Reallocation Backbone to Local Function Escalation				
	2024	2025	2026	2027
SCG	\$ 398,041,994	\$ 409,983,254	\$ 422,282,752	\$ 434,951,234
SDGE	\$ 54,832,803	\$ 56,477,787	\$ 58,172,121	\$ 59,917,284
Total	\$ 452,874,797	\$ 466,461,041	\$ 480,454,872	\$ 494,868,519

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

Formula

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

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

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

Scenario 04-2024 FERC Forms with ARO

	Weighted Avg. Rate Base		Functionalize Total Return	Functionalize Income Taxes	Functionalize Ad Valorem Tax	Functionalize Capital- Related Taxes
	2024 yr	% Total				
Underground Storage Including Cushion Gas	\$1,324,956	11.2%	\$101,680	(\$1,998)	\$18,193	\$16,195
Transmission	\$2,919,126	24.72%	\$224,021	(\$4,402)	\$40,062	\$35,660
Distribution (ex NGV)	\$6,786,735	57.5%	\$520,830	(\$10,234)	\$93,187	\$82,954
General Plant & Intangibles	\$779,082	6.6%	\$59,789	(\$1,175)	\$10,697	\$9,523
Total Weighted Avg Rate Base	\$11,809,901	100%	\$906,320	(\$17,808)	\$162,159	\$144,351

SoCalGas' Weighted Authorized Rate of Return

Capital Component	Capital Proportion	Rate	ROR%	Ratebase	Capital	Return
Long-Term Debt	45.60%	4.54%	2.07%	\$11,809,901	\$5,385,315	\$244,493
Preferred Equity	2.40%	6.00%	0.14%	\$11,809,901	\$283,438	\$17,006
Common Equity	52.00%	10.50%	5.46%	\$11,809,901	\$6,141,149	\$644,821
Total	100%		7.67%		\$11,809,901	\$906,320

Direct Payroll Distribution		2024	Payroll	Labor Factor to allocate	
Distribution of Salaries and Wages FERC			Taxes	ASG/General Plant	
Form 2 p.355 (\$000)			(\$000)		
	Gas Supply	\$4,579		\$4,579.3	0.92%
	Storage	\$30,161		\$30,161	6.1%
	Transmission	\$59,044		\$59,044	11.9%
Distribution		\$306,329		\$403,854	81.2%
Customer Accounts		\$61,131			
Customer Service & Info		\$36,395			
A&G*		\$102,283			
Total		\$599,922	\$52,930	\$497,839	100.00%
				\$599,922	

Selected Scenario Number	4	01-	02-	03-	04-2024 FEF	05-
Total Underground Storage - Weighted Avg Rate Base	1,324,955.55	0	0	0	1324955.6	0
Total Transmission - Weighted Avg Rate Base	2,919,126.07	0	0	0	2919126.1	0
Total Distribution - Weighted Avg Rate Base	6,786,735.16	0	0	0	6786735.2	0
Total Intangible - Weighted Avg Rate Base*Total General Plant - Weighted Avg Rate Base	779,082.31	0	0	0	779082.31	0
Capital Proportion						
Long-Term Debt	0.456	0	0	0	0.456	0
Preferred Stock	0.024	0	0	0	0.024	0
Common Equity	0.52	0	0	0	0.52	0
Rate						
Long-Term Debt	0.0454	0	0	0	0.0454	0
Preferred Stock	0.06	0	0	0	0.06	0
Common Equity	0.105	0	0	0	0.105	0
State & Federal Income Tax	(17,808.10)	0	0	0	-17808.1	0
Total Functionalize Ad Valorem Tax	162,159.29	0	0	0	162159.29	0
Payroll						
Gas Supply	4,579.31	0	0	0	4579.313	0
Storage	30,161.29	0	0	0	30161.291	0
Transmission	59,043.51	0	0	0	59043.514	0
Distribution	306,328.92	0	0	0	306328.92	0
Customer Accounts	61,130.62	0	0	0	61130.624	0
Customer Service & Info	36,394.85	0	0	0	36394.845	0
Transmission A&G Expenses*Storage A&G Expenses+Customer Service & Info						
Payroll Taxes	52,930.00	0	0	0	52930.003	0

Reference Table					
2024 SoCalGas Return on Rate Base					
	(A)	(B)	(C)= (A)(B)	(D)	(E)= (C)+(D)
	Rate Base (\$M)	Authorized Rate of Return %	Return on Rate Base (\$M)	Allocated General Plant & Re- (\$M)	Total Return (\$M)
Total SoCalGas	11,809.9	7.67%	906.3	-	906.3
Transmission	2,019.1	7.67%	155.1	7.1	231.1
Storage	1,325.0	7.67%	101.7	3.5	105.3
HP Distribution	6,786.7	7.67%	520.8	(314.4)	206.5
MP Distribution	-	-	-	363.4	363.4
Customer	779.1	7.67%	59.8	(59.8)	-

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

See General Plant Allocation Summary, Allocated Taxes.

Table 5 2024 SoCalGas Capital-Related Costs					
	Storage (\$M)	Transmission (\$M)	Customer (\$M)	HP Distribution (\$M)	MP Distribution (\$M)
Depreciation [1]	91.9	162.0	401.9	43.3	163.9
Return [2]	103.3	231.1	262.4	43.1	163.3
Taxes [3]	16.8	36.8	57.9	6.9	26.0
Total	214.0	429.9	623.2	93.3	353.3

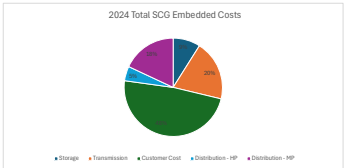
See Appendix A, Table 1 and Appendix C, General Plant Allocation Summary, Allocated Depreciation Allocation
See Appendix C, General Plant Allocation Summary, Allocated Return
See Table 3.

Table 6 2024 SoCalGas Labor Factors to Allocate A&G				
	(A)	(B)	(A x B)	
	Labor Costs [2]	Labor %	Total A&G	Allocated A&G
	(\$M)	%	(\$M)	(\$M)
Storage	32.2	6.1%	739.3	44.8
Transmission	99.0	11.8%	739.3	87.7
Customer Costs	290.7	58.4%	739.3	431.9
HP Distribution	24.6	4.8%	739.3	36.5
MP Distribution	93.1	16.7%	739.3	136.3
Total	497.6	100.00%	-	739.3

Table 7 2024 SoCalGas O&M, A&G, Miscellaneous Revenues					
	Storage (\$M)	Transmission (\$M)	Customer Cost (\$M)	Distribution - HP (\$M)	Distribution - MP (\$M)
O&M Expenses	69.5	198.8	546.8	44.6	168.9
A&G Expenses	44.8	87.7	431.9	36.5	136.3
Miscellaneous Rev.	(8.0)	(8.5)	(76.8)	(3.5)	(13.3)
Total	106.3	278.1	901.9	77.6	293.9

Table 8 2024 SoCalGas Embedded Costs					
	Storage (\$M)	Transmission (\$M)	Customer Cost (\$M)	Distribution - HP (\$M)	Distribution - MP (\$M)
Capital-related Costs [1]	214.0	429.9	623.2	93.3	353.3
O&M, A&G Expenses [2]	106.3	278.1	901.9	77.6	293.9
Total	320.3	708.0	1,726.1	170.9	647.2

2024 SoCalGas Embedded Costs (\$M)					
	Storage	Transmission	Customer Cost	Distribution - HP	Distribution - MP
2024 Total SCG Embedded Costs	9%	20%	48%	5%	18%



Appendix C Tables SoCalGas General Plant Allocation Summary \$M									
Category	Depreciation	Return	Taxes		Labor		Allocated Depreciation	Allocated Return	Allocated Taxes
Storage	\$ 265.88	\$ 59.79	\$ 9.52		6%	\$ 16.11	\$ 3.62	\$ 0.98	
Transmission	\$ 265.88	\$ 59.79	\$ 9.52		12%	\$ 31.50	\$ 7.09	\$ 1.13	
Customer Cost	\$ 265.88	\$ 59.79	\$ 9.52		58%	\$ 155.34	\$ 34.93	\$ 5.56	
Distribution - HP	\$ 265.88	\$ 59.79	\$ 9.52		9%	\$ 13.14	\$ 2.95	\$ 0.47	
Distribution - MP	\$ 265.88	\$ 59.79	\$ 9.52		19%	\$ 49.75	\$ 11.19	\$ 1.78	

Table 3 2024 Allocation of Rate Base						
	(A)	(B)	(C)	(D)	(E) = (B) + (D)	(F)
	General Plant Reallocation	Distribution Reallocation	Total Reallocated General Plant and Distribution	Directly Allocated Rate Base	Total Rate Base	
	%	(\$M)	%	(\$M)	(\$M)	(\$M)
Total Amount Allocated	779.1	6,786.7	7,665.8	4,244.1	11,809.9	
Storage	0%	47.2	0%	47.2	1,325.0	1,372.2
Transmission	12%	92.4	0%	92.4	2,019.1	3,011.6
Customer-related	58%	455.2	63%	4,280.6	4,735.8	-
HP Distribution	9%	38.5	8%	523.5	562.0	-
MP Distribution	19%	145.8	29%	1,982.6	2,128.4	-

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

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

Scenario: 04-2024 FERC Forms with ARO *use Appendix G tab to change

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

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

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

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

Table 22
2024 SoCalGas Embedded Storage Cost

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

Customer Costs allocators
Scenario

4 2024 FERC Forms with ARO

Allocation Method	Residential	Core C&I	NGV	Gas AC	Gas Engine	Noncore C&I - D	Noncore C&I - T	EG Tier 1	EG Tier 2	EG Transmission	EOR	Long Beach	SDG&E	South West Gas	Vernon	Eco Gas	Total
Dart Hours	84.6%	15.0%	0.1%	0.0%	0.1%	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0000%
Meters investment	85.5%	9.0%	0.67%	0.0%	0.1%	1.8%	0.2%	0.7%	0.6%	0.9%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0000%
Total Service Line Footag	91.6%	8.1%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0000%
CSI, Energy Markets	60.3%	26.5%	0.0%	0.0%	10.3%	0.2%	0.0%	0.1%	0.4%	0.6%	0.7%	0.2%	0.2%	0.2%	0.2%	0.1%	100.0000%
Distribution O&M - 870-877, 879-886	Dart Hours	\$117,803,929	\$20,946,683	\$77,139	\$784	\$117,523	\$302,228	\$0	\$71,026	\$0	\$0	\$1,150	\$0	\$0	\$0	\$0	\$139,320,461
Distribution O&M - 878	Meters investment	\$64,977,606	\$6,830,647	\$657,605	\$455	\$53,347	\$1,392,063	\$132,134	\$540,948	\$446,573	\$714,139	\$223,130	\$239	\$657	\$100	\$119	\$25
Distribution O&M - 887, 888	Total Service Line Footag	\$451,136	\$40,982	\$93	\$0	\$931	\$155	\$25	\$69	\$24	\$0	\$17	\$0	\$0	\$0	\$0	\$492,533
Distribution O&M - 892	Total Service Line Footag	\$52,431,892	\$4,658,363	\$10,844	\$43	\$108,174	\$18,056	\$2,852	\$8,074	\$2,805	\$0	\$2,012	\$0	\$0	\$0	\$0	\$57,243,115
Distribution O&M - 893, 894	Meters investment	\$37,495,310	\$3,947,698	\$380,056	\$263	\$30,832	\$804,528	\$76,365	\$312,635	\$258,092	\$412,729	\$128,956	\$138	\$380	\$58	\$69	\$14
Customer Accounts (901, 903-905)	Dart Hours	\$165,578,586	\$29,441,481	\$108,422	\$1,102	\$165,184	\$424,795	\$0	\$99,829	\$0	\$0	\$1,616	\$0	\$0	\$0	\$0	\$195,821,016
Customer Services	CSI, Energy Markets	\$18,856,568	\$8,276,042	\$0	\$0	\$3,234,624	\$68,662	\$0	\$21,217	\$130,331	\$201,933	\$215,093	\$59,528	\$56,366	\$65,220	\$48,144	\$26,255
A&G FERC Accounts	Dart Hours	\$365,225,936	\$64,940,720	\$239,153	\$2,431	\$364,355	\$936,994	\$0	\$220,199	\$0	\$0	\$3,564	\$0	\$0	\$0	\$0	\$431,933,353
902 Cus Acct-Meter Reading Expenses	Meters investment	\$2,478,957	\$260,997	\$25,127	\$17	\$2,038	\$53,190	\$5,049	\$20,669	\$17,063	\$27,287	\$8,526	\$9	\$25	\$4	\$5	\$1
Functionalized Return, Depreciation and Taxes:																	
Distribution																	\$627,397,662
Services	Total Service Line Footag	\$362,691,762	\$32,223,703	\$75,015	\$298	\$748,283	\$124,903	\$19,727	\$55,849	\$19,406	\$0	\$13,915	\$0	\$0	\$0	\$0	\$395,972,861
Meter	Meters investment	\$197,895,465	\$20,835,448	\$2,005,886	\$1,389	\$162,725	\$4,246,196	\$403,047	\$1,650,047	\$1,362,177	\$2,178,330	\$680,613	\$729	\$2,005	\$305	\$364	\$75
General Plant	Dart Hours	\$165,588,586	\$29,443,260	\$108,429	\$1,102	\$165,194	\$424,820	\$0	\$99,836	\$0	\$0	\$1,616	\$0	\$0	\$0	\$0	\$195,832,843
Misc Rev	Dart Hours	-\$64,918,389	-\$11,543,120	-\$42,509	-\$432	-\$64,764	-\$166,549	\$0	-\$39,140	\$0	\$0	-\$634	\$0	\$0	\$0	\$0	-\$76,775,537
Total		\$1,486,457,344	\$210,302,003	\$3,645,261	\$7,453	\$5,088,447	\$8,630,041	\$639,199	\$3,061,258	\$2,236,472	\$3,534,419	\$1,279,574	\$60,644	\$59,433	\$65,686	\$48,701	\$26,371
Allocator		86.16%	12.19%	0.21%	0.00%	0.29%	0.50%	0.04%	0.18%	0.13%	0.20%	0.07%	0.00%	0.00%	0.00%	0.00%	100.0000%
Number of meters		96.6%	3.4%	0.01%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0000%

Do not make changes to Allocation Method Names list unless you are able to make the required associated changes to the "Allocation Factors" Tab.

Notes

Allocation Methods List

Functional Cost	0	100% Storage
	0	100% Transmission
Storage	0	100% Customer-related
Transmission	ERROR	% dist main
Customer-related	0	Dist Op-Supervision & Engineering (Including Payroll Taxes)
HP Distribution	0	Dist Op-Other Expenses (PBR Ex Haz Waste)
MP Distribution	0	Dist Op-Rents
	0	Dist Mnt-Supervision & Engineering
	0	Dist Mnt-Mains
	ERROR	
	#DIV/0!	A&G FERC Account
	ERROR	Plant Factor
	ERROR	
	ERROR	

04-2024 FERC

Chapter 8: SCG Embedded Cost Model

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

SDG&E Gas

Payroll taxes not included 6,730,770

Total	FERC 2024	Exclusions	Total
850 Tran Op-Supervision & Engineering	5,196,506	2,042,676	3,153,830
851 Tran Op-System Control & Load Dispatching	1,117,713	-	1,117,713
852 Tran Op-Communication System Expenses	0	-	0
853 Tran Op-Compressor Station Labor & Expenses	2,638,111	-	2,638,111
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	0	-	0
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)	303,689	303,689	0
856 Tran Op-Mains Expenses	1,438,438	1,186	1,437,252
857 Tran Op-Measuring & Regulating Station Expenses	614,056	-	614,056
858 Tran Op-Transmission & Compression Of Gas By Other	-	-	0
859 Tran Op-Other Expenses (PBR excl Haz Waste)	1,419,821	235,018	1,184,803
860 Tran Op-Rents	4,547	-	4,547
861 Maintenance Supervision & Engineering	18,915,438	14,216,123	4,699,315
862 Tran Mnt-Structures & Improvements	122	-	122
863 Maintenance of Mains	12,808,640	9,222,432	3,586,208
864 Tran Mnt-Compressor Station Equipment	893,215	-	893,215
865 Tran Mnt-Measuring & Regulating Station Equipment	(136,832)	-	-136,832
866 Maintenance of Communication Equipment	-	-	0
867 Tran Mnt-Other Equipment	-	-	0
870 Dist Op-Supervision & Engineering	10,677,348	2,131,501	8,545,847
871 Dist Op-Supervision & Engineering	23,451	-	23,451
874 Dist Op-Mains & Services Expenses	17,255,018	1,522,499	15,732,519
875 Dist Op-Meas & Reg Station Expenses General	818,301	157,390	660,911
876 Dist Op-Meas & Reg Station Expenses	-	-	0
877 Dist Op-Meas & Reg Station Expenses	-	-	0
878 Dist Op-Meter & House Regulator Expenses	7,002,040	126	7,001,914
879 Dist Op-Customer Installations Expenses	15,146,160	3,883	15,142,277
880 Dist Op-Other Expenses (GRC Ex Haz Waste)	16,206,623	790,951	15,415,672
881 Dist Op-Rents	38,885	-	38,885
885 Dist Mnt-Supervision & Engineering	-	-	0
886 Maintenance of Structures and Improvements	4,927	-	4,927
887 Dist Mnt-Mains	10,209,136	624,367	9,584,769
888 - Maint. Of Compressor Station Equipment	-	-	0
889 Dist Mnt-Meas & Reg Station Equipment General	1,106,060	-	1,106,060
890 Dist Mnt-Meas & Reg Station Equipment	-	-	0
891 Dist Mnt-Meas & Reg Station Equipment	2,768	-	2,768
892 Dist Mnt-Services	5,943,631	-	5,943,631
893 Dist Mnt-Meters & House Regulators	3,062,207	-	3,062,207
894 Dist Mnt-Other Equipment	388,321	-	388,321
901 Cus Acct-Supervision (GRC Ex CARE)	-	-	0
902 Cus Acct-Meter Reading Expenses	1,078,051	-	1,078,051
903 Cus Acct-Customer Records & Collections Exp	17,722,683	549,385	17,173,298
904 Cus Acct-Uncollectible Accounts	20,729,353	-	20,729,353
905 Cus Acct-Misc Customer Accounts Exp	-	-	0
907 Cus Svc-Supervision	-	-	0
908 Cus Svc-Cust Assist Exp (PBR Ex DAP, DSM &Self-Gen)	18,504,596	9,148,745	9,355,851
909 Cus Svc-Info & Instruction Exp	920,902	337,706	583,196
910 Cus Svc-Misc CSI Exp (PBR Ex DSM & NGV)	74,058	-	74,058
920 AdmGen Op-Salaries+ Payroll taxes for Gas Operations	20,068,915	-	26,799,685
921 AdmGen Op-Office Supplies & Expenses	11,129,195	-	11,129,195
922 AdmGen Op-(Less) Administrative Exp Transferred	-4,495,564	-	-4,495,564
923 AdmGen Op-Outside Services Employed - General	39,645,528	-	39,645,528
924 AdmGen Op-Property Insurance	2,004,580	-	2,004,580
925 AdmGen Op-Injuries & Damages	9,267,068	73,279	9,193,789
926 AdmGen Op-Employee Pensions & Benefits	18,437,202	148,752	18,288,450
927 AdmGen Op-Franchise Requirements (GRC excl)	15,155,665	15,155,665	0
928 AdmGen Op-Regulatory Commission Expenses	5,302,359	165,098	5,137,261
929 AdmGen Op-(Less) Duplicate Charges-Credit	-3,552,662	-	-3,552,662
930.2 A&G Op-MiscGen Exp + 930.1 Gen Advertising	519,329	-	519,329
931 AdmGen Op-Rents	4,509,137	-	4,509,137
935 AdmGen Mnt-General Plant	7,132,557	50,446	7,082,111
Total	317,251,292	56,880,919	267,101,143

[illegible]

TABLE LF-1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT

FUNCTIONALIZATION OF YEAR 2024 O&M EXPENSES
SDGE CAP 2027

		Med. Prss	Hi Press	Customer	Total
Calculation of Allocators:	Distribution	\$28,838	\$1,444	\$12,822	\$43,104
	Customer Costs			\$19,842	\$19,842
		\$28,838	\$1,444	\$32,664	\$62,946
		45.8%	2.3%	51.9%	
DCF Demand-Cust Costs Factor	Total	Med. Prss	Hi Press	Customer	
Costs	340,168	227,582	11,398	101,189	
	100.0%	66.9%	3.4%	29.7%	
Investment factors	Total	Med. Prss	Hi Press	Customer	
Costs in 2024 (excludes service lines)	238,980	227,582	11,398	0	<== Customer set to Zero since this excludes service line.
	100.0%	95.2%	4.8%	0.0%	
	\$ thousands				
Other Distr Operating Exp factor	Total	MPD	HPD	Customer	
874- Mains & Services Exp	\$17,255	\$11,544	\$578	\$5,133	
875- Meas & Reg Station Exp	\$818	\$779	\$39	\$0	
877- Meas & Reg Station Exp-City Gas Ck Station		\$0	\$0	\$0	
878- Meter & House Regulator Exp	\$7,002	\$0	\$0	\$7,002	
879- Customer Installations Exp	\$15,146	\$0	\$0	\$15,146	
Total	\$40,222	\$12,323	\$617	\$27,281	
	100.0%	30.6%	1.5%	67.8%	
Other Distr Maintenance Exp	Total	MPD	HPD	Customer	
887- Maint.of Mains	\$10,209	\$9,529	\$477	\$203	
888- Maint. Of Compressor Station Equipment	\$0	\$0	\$0	\$0	
889- Maint.of Meas. & Reg Station Eq	\$1,106	\$1,007	\$100	\$0	
892- Maint.of Services	\$5,944	\$0	\$0	\$5,944	
893- Maint.of Meters & Regulators	\$3,062	\$0	\$0	\$3,062	
Total	\$20,321	\$10,536	\$577	\$9,209	
	100.0%	51.8%	2.8%	45.3%	
Maint.of Mains Factor DOF/DIR	Total	MPD	HPD	Customer	
DIR portion	2.0%			2.0%	
Remainder to be allocated by DOF factor	98.0%				
DOF factor	100.0%	95.2%	4.8%	0.0%	
	98.0%	93.3%	4.7%	0.0%	
	100.0%	93.3%	4.7%	2.0%	
	\$thousands				
DIR/Other Distr Maintenance Exp Factor	Total	MPD	HPD	Customer	
Total acct 894 Main Other Equip	\$388				
Public access NGV station O&M	\$125				
% of total	32.1%				
DIR portion	32.1%			32.1%	
Remainder to be allocated by DOF factor	67.9%				
Other Distr Maintenance Exp Factor	100.0%	51.8%	2.8%	45.3%	
	67.9%	35.2%	1.9%	30.8%	
	100.0%	35.2%	1.9%	62.9%	

Reg Station Interface	# of Stations	% of total
Transmission to HP Distribution	36	9.0%
HP Distribution to MP Distribution	257	64.4%
Transmission to MP Distribution	97	24.3%
Other (Gate Stations, etc)	10	2.3%

A&G Factors

Transmission	Med. Prss	Hi Press	Customer
7.3%	42.5%	2.1%	48.1%

Example comparison to investments

Miles Allocation				
Calculation of Allocators:				
DCF Demand-Cust Factor	Total	Med. Prss	Hi Press	Customer
Miles in 2024	15,455	8,045	351	7,059
	100.00%	52.10%	2.30%	45.70%
Demand Only Factor	Total	Med. Prss	Hi Press	Customer
Miles in 2024 (excludes s	8,395	8,045	351	0
	100.00%	95.80%	4.20%	0.00%

Total	Med. Prss	Hi Press	Customer
340,168	227,582	11,398	101,189
100.0%	66.9%	3.4%	29.7%
Total	Med. Prss	Hi Press	Customer
238,980	227,582	11,398	0
100.0%	95.2%	4.8%	0.0%

SAN DIEGO GAS & ELECTRIC COMPANY

Gas Rate Base Schedule

Balance as of December 31, 2024

(Thousands of Dollars)

Account Description	Weighted Average Balance
<i>Fixed Capital</i>	
Plant In Service	3,855,027
Total Fixed Capital	3,855,027
<i>Working Capital</i>	
Materials & Supplies	21,184.487
Fuel in Storage	623
Working Cash	28,781
Total Working Capital	50,588.935
<i>Other</i>	
Customer Advances For Construction	(2,279)
Total Other	(2,279)
<i>Deductions For Reserves</i>	
Accumulated Depreciation Reserve	1,386,025
Accumulated Amortization Reserve	159,929
Accumulated Deferred Taxes - Plant	314,597
Total Deductions For Reserves	1,860,550
Total	\$ 2,042,786

Excludes values for PSEP, MMBA Pilot & Bridge, NERBA, CEMA-Gas, CCPMA-Gas, CISMA-Gas and WMPMA-Gas Refundable Projects

Table 11
SAN DIEGO GAS & ELECTRIC COMPANY
2024 Utility Gas Plant in Service
By FERC Account for FERC Form 2
(\$000)

Appendix C, Table 11

Set AROs to zero (True/False)	FALSE
-------------------------------	-------

As of December 31, 2024				12/31/2024		For the Year Ended 2024			
ACCOUNT	INVESTMENT	ACCUM DEP	NET BOOK VALUE	Book Value Allocator	Weighted Average Rate Base	DEPRECIATION EXPENSE			
Transmission									
365.1- Land	4,649.144	-	4,649						
365.2- Rights-of-way	3,493.178	(1,904)	1,589						
366- Structures & Improvements	23,725.579	(13,761)	9,964						
367- Mains	369,156.592	(115,161)	253,995						
368- Compressor Station Eq	143,971.280	(85,850)	58,121						
369- Meas & Reg Station Eq	30,933.940	(21,478)	9,456						
371- Other Equipment	2,845.771	(705)	2,140						
372- Asset Retirement Costs for Transmission Plan	43,806.496	9,453	53,259			-			
Total Transmission	622,582	(229,407)	393,174.816	13.6%	278,013	14,503.661			
Distribution									
374.2- Land and Land Rights	8,361	(7,825)	535						
374.1- Land and Land Rights	1,083	-	1,083						
375- Structures & Improvements	43	(61)	(18)						
376- Mains	1,551,477	(492,516)	1,058,961						
378- Meas & Reg Stations	21,620	(11,547)	10,073						
380- Services	792,856	(344,701)	448,155						
381- Meters & Regulators	215,470	(108,436)	107,034						
382- Meter Installations	152,496	(68,563)	83,933						
385- Industrial Meas & Reg Station Eq	1,517	(1,427)	90						
387.11- Other Equipment	994	(911)	82						
387- CNG Sta on SDGE Property	8,910	(4,993)	3,917						
388- Asset Retirement Costs for Distribution Plant	145,739	233,075	378,814			-			
Distribution Net Plant Total	\$2,900,566	(\$807,906)	\$2,092,660	72.4%	1,479,713	68,390			
General Plant									
392- Transportation Eq	-	-	-			-			
394- Tools, Shop, & Garage Eq	28,128	(7,472)	20,656						
395- Laboratory Eq	-	-	-						
396- Power Operated Eq	-	-	-						
397- Communication Eq	2,248	(1,575)	673						
398- Misc Equipment	1,161	(241)	919						
General Plant Total	31,536	(9,288)	22,248			1,292			
Common plant				\$380,894	14.0%	285,061	\$56,580		
Total Utility Gas Plant In Service				3,554,685	(1,046,602)	2,888,977	100.0%	2,042,786	140,766

Excludes values for PSEP, MMBA Pilot & Bridge, NERBA, CEMA-Gas, CCPMA-Gas, CISMA-Gas and WMPMA-Gas Refundable Projects

Base Rates 2,042,786

Scenario		03-2024 FERC Forms with No ARO		01:	02:	03:	04-2024 FERC Forms with ARO		05:	06:	07:	08:	09:	10:
Zero Chcd		#NAME?	Embedded Costs	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	559,674,145	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Embedded Cost Allocations														
Allocated Revenue:		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	559,674,145	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	68,931,885	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer-related		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	285,337,438	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
HP Distribution		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	9,887,785	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
MP Distribution		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	195,517,037	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Scenario 04-2024 FERC Forms with ARO
San Diego Gas & Electric Company
2024 Capital-Related Functional Factors
(\$000)

	Weighted Avg. Rate Base 2024	% Total	Functionalize Total Return	Functionalize Income Taxes	Functionalize Ad Valorem Tax	Functionalize Capital- Related Taxes
Transmission	\$278,013	13.61%	\$21,332	(\$5,672.515)	\$5,423	(\$250)
Distribution (ex NGV)	\$1,479,713.0000	72.436%	\$113,536.8988	(\$30,191.7325)	\$28,862.7347	(\$1,328.9978)
General, Common Plant	\$285,061	14.0%	\$21,872	(\$5,816)	\$5,560	(\$256)
Total NBV	\$2,042,787	100%	\$156,741	(41,680.57)	\$39,846	(\$1,835)

SDGE's Weighted Authorized Rate of Return 10 K Filing 2024						
Capital Component	Capital Ratio	Rate	RDR%	Ratebase	Capital	Return
Long-Term Debt	45.25%	4.34%	1.96%	\$2,042,787	\$924,361	\$40,117
Preferred Stock	2.75%	6.22%	0.17%	\$2,042,787	\$56,177	\$3,494
Common Equity	52.00%	10.65%	5.54%	\$2,042,787	\$1,062,249	\$113,130
Total	100%		7.67%		\$2,042,787	\$156,741

Distribution of Salaries and Wages 2024 FERC p. 355 (\$000)	Payroll Taxes (\$000)	Labor Factor to allocate A&G/General Plant	
Storage	\$142	\$142	0.2%
Transmission	\$4,972	\$4,972	7.3%
Distribution	\$43,104	\$62,946	92.5%
Customer Accounts	\$15,265		
Customer Service & Info	\$4,577		
A&G	\$21,518		
Total	\$89,579	\$6,731	\$68,061 100.00%
		\$89,579	

Selected Scenario Number	4	01-	02-	03-	04-2024 FEI 05-	
Total Transmission - Weighted Avg Rate Base	278,013.00	0	0	0	278013	0
Total Distribution - Weighted Avg Rate Base	1,479,713.00	0	0	0	1479713	0
Total Common Plant - Weighted Avg Rate Base	285,061.00	0	0	0	285061	0
Capital Ratio						
Long-Term Debt	0.45250	0	0	0	0.4525	0
Preferred Stock	0.02750	0	0	0	0.0275	0
Common Equity	0.52000	0	0	0	0.52	0
Rates						
Long-Term Debt	0.04340	0	0	0	0.0434	0
Preferred Stock	0.06220	0	0	0	0.0622	0
Common Equity	0.10650	0	0	0	0.1065	0
State & Federal Income Tax	(41,680.57)	0	0	0	-41680.57	0
Total Functionalize Ad Valorem Tax	39,845.85	0	0	0	39845.85	0
Storage	141.72	0	0	0	141.72	0
Transmission	4,972.38	0	0	0	4972.376	0
Distribution	43,104.48	0	0	0	43104.48	0
Customer Accounts	15,265.03	0	0	0	15265.03	0
Customer Service & Info	4,576.99	0	0	0	4576.987	0
Payroll Taxes	6,730.77	0	0	0	6730.77	0

CHECKS TRUE

Customer Costs allocators
Scenario

04-2024 FERC Forms with ARO

	Allocation Method	Residential	Core C&I	NGV	Noncore C&I - D	Noncore C&I - T	EG Tier 1	EG Tier 2	EG Transmission	Total
	Dart Hours	92.6%	7.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
	Meters Investment	68.5%	30.7%	0.1%	0.3%	0.04%	0.3%	0.02%	0.1%	100.00%
	Total Service Line Footage	94.4%	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
	Federal Accounts	4.3%	90.5%	0.4%	2.8%	1.1%	0.1%	0.1%	0.7%	100.00%
	Customer Contact Center	95.1%	4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00% under file (Call Information -I)
Distribution O&M - 870-873, 875-877, 879-886	Dart Hours	\$27,216,467	\$2,169,240	\$1,754	\$12,323	\$784	\$823	\$1,198	\$0	\$29,402,590
Distribution O&M - 874	Total Service Line Footage	\$4,417,130	\$258,960	\$575	\$804	\$318	\$224	\$286	\$1,608	\$4,679,904
Distribution O&M - 878	Meters Investment	\$4,797,528	\$2,147,230	\$8,067	\$22,197	\$2,621	\$17,516	\$1,413	\$5,342	\$7,001,914
Distribution O&M - 887	Total Service Line Footage	\$179,688	\$10,534	\$23	\$33	\$13	\$9	\$12	\$65	\$190,378
Distribution O&M - 892	Meters Investment	\$4,072,420	\$1,822,693	\$6,847	\$18,842	\$2,225	\$14,869	\$1,199	\$4,535	\$5,943,631
Distribution O&M - 893, 894	Meters Investment	\$2,265,374	\$1,013,913	\$3,809	\$10,481	\$1,238	\$8,271	\$667	\$2,522	\$3,306,276
Customer Accounts (901, 904-905)	Dart Hours	\$19,188,097	\$1,529,353	\$1,237	\$8,688	\$553	\$580	\$845	\$0	\$20,729,353
Customer Services	Dart Hours	\$9,268,617	\$738,739	\$597	\$4,197	\$267	\$280	\$408	\$0	\$10,013,105
A&G FERC Accounts	Dart Hours	\$53,346,335	\$4,251,875	\$3,439	\$24,153	\$1,537	\$1,613	\$2,348	\$0	\$57,631,301
902 Cus Acct-Meter Reading Expenses	Meters Investment	\$738,652	\$330,599	\$1,242	\$3,418	\$404	\$2,697	\$218	\$822	\$1,078,051
903 Cus Acct-Customer Records & Collections Exp	Customer Contact Center	\$16,324,937	\$848,361	\$0	\$0	\$0	\$0	\$0	\$0	\$17,173,298
907 Cus Svc-Supervision	Federal Accounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Functionalized Return, Depreciation and Taxes:										
Distribution										\$93,716,059
Services	Total Service Line Footage	\$62,024,268	\$3,636,249	\$8,073	\$11,295	\$4,464	\$3,141	\$4,020	\$22,579	\$65,714,084
Meter	Meters Investment	\$19,186,220	\$8,587,177	\$32,260	\$88,770	\$10,483	\$70,051	\$5,650	\$21,364	\$28,001,975
General Plant	Dart Hours	\$35,391,708	\$2,820,833	\$2,281	\$16,024	\$1,020	\$1,070	\$1,558	\$0	\$38,234,494
Misc Rev	Dart Hours	-\$3,483,138	-\$277,617	-\$225	-\$1,577	-\$100	-\$105	-\$153	\$0	-\$3,762,916
Total		\$254,934,303	\$29,888,140	\$69,980	\$219,648	\$25,826	\$121,040	\$19,667	\$58,838	\$285,337,443
Allocator		89.345%	10.475%	0.025%	0.077%	0.009%	0.042%	0.007%	0.021%	100.000%
94%										
	Number of meters	96.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	100.00%

Reference Table					
2024 SDG&E Return on Rate Base					
	(A)	(B)	(C) = (A) x (B)	(D)	(E) = (C) + (D)
	Rate Base (\$M)	Rate of Return (%)	Return on Rate Base (\$M)	Allocated General Plant (\$M)	Total Return (\$M)
Total SDG&E	1,367.80	7.55%	103.3	N/A	103.3
Transmission	160.7	7.55%	12.14	1.4	13.5

Table 12	
2024 SDG&E Federal and State Income and Property Taxes	
	(\$M)
Transmission	(0.3)
Customer-related	(0.6)
HP Distribution	(0.0)
MP Distribution	(0.7)

Table 13				
2024 SDG&E Capital Related Costs				
	Transmission (\$M)	Customer-related (\$M)	MP Distribution (\$M)	MP Distribution (\$M)
Depreciation	18.7	63.3	2.8	56.9
Return	22.9	69.4	3.1	61.3
Taxes	(0.3)	(0.8)	(0.0)	(0.7)
Total	41.4	132.0	5.9	118.5

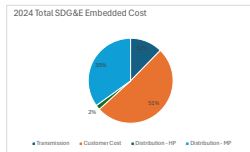
Table 14				
2024 SDG&E's Labor Factors to Allocate A&G				
	Labor Costs (\$M)	(A) Labor %	(B) Total A&G (\$M)	(A x B) Allocated A&G Costs (\$M)
Transmission	5.0	7.3%	119.8	8.8
Customer Related	32.7	48.1%	119.8	57.6
MP Distribution	1.4	2.1%	119.8	2.6
MP Distribution	28.9	42.5%	119.8	56.9
Total	68.1	100.0%		119.8

Table 15				
2024 SDG&E Embedded O&M, A&G, Miscellaneous Revenues				
	Transmission (\$M)	Customer Cost (\$M)	Distribution - HP (\$M)	Distribution - MP (\$M)
O&M Expenses	19.2	56.5	1.9	36.5
A&G Expenses	8.8	57.6	2.5	50.9
Miscellaneous Revenues	(0.4)	(3.8)	(0.3)	(2.4)
Total	27.5	110.4	4.1	79.0

Table 16				
2024 SDG&E Embedded Cost				
	Transmission (\$M)	Customer Cost (\$M)	Distribution - HP (\$M)	Distribution - MP (\$M)
Capital-related Costs	41.4	132.0	5.9	118.5
O&M, A&G, Miscellaneous Expenses	27.5	110.4	4.1	79.0
Total	68.9	242.5	9.9	197.5

Table 17						
2024 SoCalGas & SDG&E Embedded Costs						
	Storage (\$M)	Transmission (\$M)	Customer Cost (\$M)	Distribution - HP (\$M)	Distribution - MP (\$M)	Total All Functions (\$M)
SoCalGas						
Capital-related Costs	214	429.9	823.2	93.3	353.3	1,913.70
O&M, A&G Expenses	106.3	279.1	951.9	77.6	291.9	1,657.80
Total	320.3	709	1,775.10	170.9	645.2	3,571.50
SDG&E						
Capital-related Costs	-	41.4	132	5.9	118.5	295.7
O&M, A&G Expenses	-	27.5	110.4	4.1	79	264
Total	-	68.9	242.5	9.9	198.5	559.7
Total SoCalGas + SDG&E						
Capital-related Costs	214	471.3	955.2	99.1	469.8	2,209.40
O&M, A&G Expenses	106.3	306.6	1,062.30	81.7	371.9	1,921.80
Total	320.3	777	2,017.50	180.8	841.7	4,131.20

	Transmission	Customer Cost	Distribution - HP	Distribution - MP
2024 Total SDG&E Embedded Cost	12%	51%	2%	35%



Appendix C Tables							
SDG&E General & Common Plant Allocation Summary \$M							
Category	Depreciation	Return	Taxes	Labor	Allocated Depreciation	Allocated Return	Allocated Taxes
Transmission	\$ 66.98	\$ 21.87	\$ (0.26)	7%	\$ 4.13	\$1.60	(\$0.02)
Customer Cost	\$ 66.98	\$ 21.87	\$ (0.26)	48%	\$ 27.23	\$10.50	(\$9.33)
Distribution - HP	\$ 66.98	\$ 21.87	\$ (0.26)	2%	\$ 1.20	\$0.47	(\$0.05)
Distribution - MP	\$ 66.98	\$ 21.87	\$ (0.26)	42%	\$ 24.03	\$9.29	(\$0.11)

Table 19			
2024 SDG&E Return on Rate Base			
	(A) Rate Base (\$M)	(B) Authorized Rate of Return %	(C) = (A)x(B) Return on Rate Base (\$M)
Total SDG&E	2,042.8	7.67%	156.7
Transmission	298.8	7.67%	22.9
Customer	905.0	7.67%	69.4
MP Distribution	40.0	7.67%	3.1
MP Distribution	799.0	7.67%	61.3

Table 11							
2024 Allocation of Rate Base							
	(A) General Plant Reallocation	(B)	(C) Distribution Reallocation	(D) Total Reallocated General Plant and Distribution	(E) = (B) + (D)	(F) Directly Allocated Rate Base	(G) = (E) + (F) Total Rate Base
	%	(\$M)	%	(\$M)	(\$M)	(\$M)	(\$M)
Total Amount Allocated		285.1		1,479.7	1,764.8	278.0	2,042.8
Transmission	7%	20.8	0%	-	20.8	278.0	298.8
Customer	48%	137.1	52%	767.9	905.0	-	905.0
MP Distribut	2%	6.1	2%	34.0	40.0	-	40.0
MP Distribut	42%	121.1	46%	677.9	799.0	-	799.0

1) Select method name in column:

2) Click button to see details



Do not make changes to Allocation Method Names list unless you are able to make the required associated changes to the "Allocation Factors" Tab.

Functional Cost
Transmission
Customer-related
HP Distribution
MP Distribution

Allocation Methods List		
0		100% Transmission
0		100% Customer-related
#DIV/0!		A&G FERC Account
ERROR		Other Distr Operating Exp
ERROR		Demand Customer Factor DCF
ERROR		Demand Only Factor DOF
ERROR		Other Distr Maintenance Exp
ERROR		Maint of Mains Factor
ERROR		Regulator Location Factor
ERROR		DIR/Other Distr Maintenance Exp
ERROR		Plant Factor
ERROR		
ERROR		
ERROR		
ERROR		
ERROR		
ERROR		
ERROR		

Notes

^ Keep the "0" in this black cell for error supression ^

Name Allocation Methods on the "Allocation Methods" tab in the Allocation Methods list. Once a method is named in the "Allocation Methods" tab, it will automatically show up on this tab. Use this tab to define allocation factors associated with each allocation method named in the "Allocation Methods" tab.

04-2024 FERC
Forms with

Allocation Method		Functions	01-	02-	03-	ARO	05-	06-	07-	08-	09-	10-
Zero: -	100% Transmission	Transmission	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	100% Transmission	Customer-related										
	100% Transmission	HP Distribution										
	100% Transmission	MP Distribution										
	100% Transmission											
	100% Transmission											
	100% Transmission											
	100% Transmission											
	100% Transmission											
Zero: -	100% Customer-related	Transmission	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	100% Customer-related	Customer-related										
	100% Customer-related	HP Distribution										
	100% Customer-related	MP Distribution										
	100% Customer-related											
	100% Customer-related											
	100% Customer-related											
	100% Customer-related											
Zero: #DIV/0!	A&G FERC Account	Transmission	#DIV/0!	#DIV/0!	#DIV/0!	7.3%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
48.1%	A&G FERC Account	Customer-related			48.1%	48.1%	48.1%	48.1%				
2.1%	A&G FERC Account	HP Distribution			2.1%	2.1%	2.1%	2.1%				
42.5%	A&G FERC Account	MP Distribution			42.5%	42.5%	42.5%	42.5%				
	A&G FERC Account											
	A&G FERC Account											
	A&G FERC Account											
	A&G FERC Account											
0.0%	Zero: ERROR	Other Distr Operating Exp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
62.9%		Other Distr Operating Exp	67.3%	67.3%	67.3%	67.3%	67.3%	67.3%	67.3%			
1.9%		Other Distr Operating Exp	1.7%	1.7%	1.7%	1.7%	1.7%	1.7%	1.7%			
35.2%		Other Distr Operating Exp	31.0%	31.0%	31.0%	31.0%	31.0%	31.0%	31.0%			
		Other Distr Operating Exp										
		Other Distr Operating Exp										
		Other Distr Operating Exp										
		Other Distr Operating Exp										
0.0%	Zero: ERROR	Demand Customer Factor DCF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
29.7%		Demand Customer Factor DCF	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%	29.7%			
3.4%		Demand Customer Factor DCF	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%	3.4%			
66.9%		Demand Customer Factor DCF	66.9%	66.9%	66.9%	66.9%	66.9%	66.9%	66.9%			
		Demand Customer Factor DCF										
		Demand Customer Factor DCF										
		Demand Customer Factor DCF										
		Demand Customer Factor DCF										
0.0%	Zero: ERROR	Demand Only Factor DOF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
0.0%		Demand Only Factor DOF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
4.8%		Demand Only Factor DOF	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%			
95.2%		Demand Only Factor DOF	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%			
		Demand Only Factor DOF										
		Demand Only Factor DOF										
		Demand Only Factor DOF										
		Demand Only Factor DOF										
0.0%	Zero: ERROR	Other Distr Maintenance Exp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
45.3%		Other Distr Maintenance Exp	45.3%	45.3%	45.3%	45.3%	45.3%	45.3%	45.3%			
2.8%		Other Distr Maintenance Exp	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%			
51.8%		Other Distr Maintenance Exp	51.8%	51.8%	51.8%	51.8%	51.8%	51.8%	51.8%			
		Other Distr Maintenance Exp										
		Other Distr Maintenance Exp										
		Other Distr Maintenance Exp										
		Other Distr Maintenance Exp										
0.0%	Zero: ERROR	Maint of Mains Factor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
2.0%		Maint of Mains Factor	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%			
4.7%		Maint of Mains Factor	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%			
93.3%		Maint of Mains Factor	93.3%	93.3%	93.3%	93.3%	93.3%	93.3%	93.3%			
		Maint of Mains Factor										
		Maint of Mains Factor										
		Maint of Mains Factor										
		Maint of Mains Factor										
		Maint of Mains Factor										
0.0%	Zero: ERROR	Regulator Location Factor	0.0%	0.0%	0.0%	0.0%						
0.0%		Regulator Location Factor	0.0%	0.0%	0.0%	0.0%						
9.0%		Regulator Location Factor	9.0%	9.0%	9.0%	9.0%						
91.0%		Regulator Location Factor	91.0%	91.0%	91.0%	91.0%						
		Regulator Location Factor										
		Regulator Location Factor										
		Regulator Location Factor										
		Regulator Location Factor										
Zero: ERROR	DIR/Other Distr Maintenance Exp	Transmission										
62.9%		Customer-related	62.9%	62.9%	62.9%	62.9%						
1.9%		HP Distribution	1.9%	1.9%	1.9%	1.9%						
35.2%		MP Distribution	35.2%	35.2%	35.2%	35.2%						
0.0%	Zero: ERROR	Plant Factor	0.0%	0.0%	0.0%	0.0%						
51.9%		Customer-related	51.9%	51.9%	51.9%	51.9%						
2.3%		HP Distribution	2.3%	2.3%	2.3%	2.3%						
45.8%		MP Distribution	45.8%	45.8%	45.8%	45.8%						