

Company: Southern California Gas Company (U 904 G) and  
San Diego Gas & Electric Company (U 902 M)  
Proceeding: 2024 General Rate Case  
Application: A.22-05-015\_016  
Exhibit No: (SCG-30-WP/SDG&E-34-WP-R)

REVISED  
WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF ANGEL N. LE AND PAUL D. MALIN  
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY  
AND SAN DIEGO GAS & ELECTRIC COMPANY  
BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA  
AUGUST 2022



**SOUTHERN CALIFORNIA GAS COMPANY & SAN DIEGO GAS & ELECTRIC COMPANY**  
**Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments**  
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**SAN DIEGO GAS & ELECTRIC**  
**2021 Overhead Rates Applied to Shared Service Billings**  
**Test Year 2024 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2021\$)	Total Pool Funding After Gross up (2021\$)	Total Loading Base (2021\$)	Year 2021 GRC OH Rates
		2021 Actual Labor (2021\$)	2021 Actual Non-Labor (2021\$)				
		[Note (b)]	[Note (b)]				
		(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	<b>STANDARD LABOR OVERHEADS:</b>						
2	Payroll Taxes [Note (a)]						6.46%
3							
4	Pension & Benefits	325,226	127,414,771	21,010	127,761,007	611,227,494	20.90%
5							
6	Workers' Comp	287,389	7,012,114	18,565	7,318,069	611,227,494	1.20%
7							
8	PLPD	377,671	41,077,933	24,398	41,480,002	611,227,494	6.79%
9							
10	ICP	79,429,347	-	5,131,136	84,560,483	389,624,171	21.70%
11							
12	<b>Total Labor Overheads:</b>						57.05%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						7.85%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	5,274,631	2,969,170	3,009,128	11,252,929	2,452,898,039	0.46%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	3,213,874	9,789,014	1,833,485	14,836,374	67,326,804	22.04%
21							

**Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

**Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2021 Actual Labor and Non-Labor numbers.

**Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.  
 Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

**Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.

**Note (e):** Total loading base for all overheads exclude ICP funding.

**SAN DIEGO GAS & ELECTRIC  
2022 Overhead Rates Applied to Shared Service Billings  
Test Year 2024 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2021\$) [Note (c)]	Total Pool Funding After Gross up (2021\$) (D) = (A+B+C)	Total Loading Base (2021\$) (E) [Note (d) (e)]	Year 2022 GRC OH Rates (F) = (D)/(E)
		2021 Actual Labor (2021\$) [Note (b)]	2021 Actual Non-Labor (2021\$) [Note (b)]				
		(A)	(B)				
1	<b>STANDARD LABOR OVERHEADS:</b>						
2	Payroll Taxes [Note (a)]						6.42%
3							
4	Pension & Benefits	325,226	127,414,771	20,879	127,760,877	611,227,494	20.90%
5							
6	Workers' Comp	287,389	7,012,114	18,450	7,317,954	611,227,494	1.20%
7							
8	PLPD	377,671	41,077,933	24,247	41,479,851	611,227,494	6.79%
9							
10	ICP	79,429,347	-	5,099,364	84,528,712	389,624,171	21.69%
11							
12	<b>Total Labor Overheads:</b>						57.00%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						7.85%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	5,274,631	2,969,170	3,006,585	11,250,385	2,452,898,039	0.46%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	3,213,874	9,789,014	1,831,936	14,834,824	67,326,804	22.03%
21							

**Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

**Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2021 Actual Labor and Non-Labor numbers.

**Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.  
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

**Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.

**Note (e):** Total loading base for all overheads exclude ICP funding.

**SAN DIEGO GAS & ELECTRIC  
2023 Overhead Rates Applied to Shared Service Billings  
Test Year 2024 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2021\$) [Note (c)]	Total Pool Funding After Gross up (2021\$) (D) = (A+B+C)	Total Loading Base (2021\$) (E) [Note (d) (e)]	Year 2023 GRC OH Rates (F) = (D)/(E)
		2021 Actual Labor (2021\$) [Note (b)]	2021 Actual Non-Labor (2021\$) [Note (b)]				
		(A)	(B)				
1	<b>STANDARD LABOR OVERHEADS:</b>						
2	Payroll Taxes [Note (a)]						6.45%
3							
4	Pension & Benefits	325,226	127,414,771	20,977	127,760,974	611,227,494	20.90%
5							
6	Workers' Comp	287,389	7,012,114	18,537	7,318,041	611,227,494	1.20%
7							
8	PLPD	377,671	41,077,933	24,360	41,479,964	611,227,494	6.79%
9							
10	ICP	79,429,347	-	5,123,193	84,552,540	389,624,171	21.70%
11							
12	<b>Total Labor Overheads:</b>						57.04%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						7.85%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	5,274,631	2,969,170	3,008,492	11,252,293	2,452,898,039	0.46%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	3,213,874	9,789,014	1,833,098	14,835,986	67,326,804	22.04%
21							

**Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

**Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2021 Actual Labor and Non-Labor numbers.

**Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.  
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

**Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.

**Note (e):** Total loading base for all overheads exclude ICP funding.

**SAN DIEGO GAS & ELECTRIC**  
**2024 Overhead Rates Applied to Shared Service Billings**  
**Test Year 2024 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2021\$)	Total Pool Funding After Gross up (2021\$)	Total Loading Base (2021\$)	Year 2024 GRC OH Rates
		2021 Actual Labor (2021\$)	2021 Actual Non-Labor (2021\$)				
		[Note (b)]	[Note (b)]				
		(A)	(B)	(C) = (A) x Rate	(D) = (A+B+C)	(E)	(F) = (D)/(E)
1	<b>STANDARD LABOR OVERHEADS:</b>						
2	Payroll Taxes [Note (a)]						6.47%
3							
4	Pension & Benefits	325,226	127,414,771	21,042	127,761,039	611,227,494	20.90%
5							
6	Workers' Comp	287,389	7,012,114	18,594	7,318,098	611,227,494	1.20%
7							
8	PLPD	377,671	41,077,933	24,435	41,480,040	611,227,494	6.79%
9							
10	ICP	79,429,347	-	5,139,079	84,568,426	389,624,171	21.71%
11							
12	<b>Total Labor Overheads:</b>						
							57.07%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						
							7.85%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	5,274,631	2,969,170	3,009,764	11,253,565	2,452,898,039	0.46%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	3,213,874	9,789,014	1,833,873	14,836,761	67,326,804	22.04%
21							

**Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

**Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2021 Actual Labor and Non-Labor numbers.

**Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.  
 Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

**Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.

**Note (e):** Total loading base for all overheads exclude ICP funding.

**SAN DIEGO GAS & ELECTRIC  
Derivation of 2021 Adjusted Recorded Pool Funding for Labor  
Test Year 2024 General Rate Case**

<b>Line #</b>	<b>Category</b>	<b>2021 Adjusted Actual Labor (2021\$)</b>	<b>2021 Adjusted Actual Non-Labor (2021\$)</b>	<b>Worksheet Tab Reference</b>
1	Pension & Benefits	325,226	127,414,771	<i>WP-8</i>
2				
3	Workers' Comp	287,389	7,012,114	<i>WP-9</i>
4				
5	PLPD	377,671	41,077,933	<i>WP-10</i>
6				
7	Variable Pay	79,429,347		<i>WP-11</i>
8				
9	Purchasing	5,274,631	2,969,170	<i>WP-12</i>
10				
11	Affiliate Billing A&G	3,213,874	9,789,014	<i>WP-13</i>

**SAN DIEGO GAS & ELECTRIC  
Loading Base Derivation for Shared Services Overheads  
Test Year 2024 General Rate Case**

Line #	Description	Amount (2021\$)
1	<b>TOTAL COMPANY LABOR:</b>	
2	Account (Cost Element) Range 6110000 to 6119999	704,624,593
3	Exclude ICP payout:	(93,397,099)
4	<b>Total GRC Labor Overhead Loading Base:</b>	<b><u>611,227,494</u></b>
5		
6	<b>TOTAL COMPANY NON-UNION LABOR:</b>	
7	Account (Cost Element) Range 6110000 to 6119999	704,624,593
8	Exclude ICP payout:	(93,397,099)
9	Exclude Union labor:	(221,603,324)
10	<b>Total GRC ICP Overhead Loading Base:</b>	<b><u>389,624,171</u></b>
11		
12	<b>TOTAL COMPANY PURCHASING NON-LABOR:</b>	
13	Account (Cost Element) Range 6210000 to 6232999	2,452,898,039
14	<b>Total GRC Non-Labor Overhead Loading Base:</b>	<b><u>2,452,898,039</u></b>
15		
16		
17		
18	<b>TOTAL AFFILIATE BILLING LABOR &amp; NON-LABOR:</b>	
19	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	23,624,584
20	Gross up with V&S factor (14.61%)	3,451,609
21	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	40,250,611
22	<b>Total Grossed up Loading Base for Affiliate Billing A&amp;G:</b>	<b><u>67,326,804</u></b>

Notes:

Line 20 - Vacation and Sick (V&S) Factors for 2021 - 2024 applicable to forecast O&M and capital labor costs and hours are based on year 2021 recorded V&S data.



**SAN DIEGO GAS & ELECTRIC  
Payroll Tax Rates  
Test Year 2024 General Rate Case**

<b>Line #</b>	<b>Year</b>	<b>Rate</b>
1	2021	6.46%
2	2022	6.42%
3	2023	6.45%
4	2024	6.47%

Notes:

The Payroll Tax rates were provided by the Tax Department.

**SAN DIEGO GAS & ELECTRIC**  
**2021 Pension and Benefits (P&B) Overhead Pool Funding Breakdown**  
**Test Year 2024 General Rate Case**

Line #	A	(2021\$)
	<b>Internal Orders 200314770, 200321921 - Pool Pension &amp; Benefits:</b>	
1	Labor Costs	325,226
2	Non-Labor Costs:	
3	Emp Ben-Health Insurance	55,104,810
4	Emp Ben-Dental Insurance	3,399,883
5	Emp Ben-Vision Insurance	284,271
6	Emp Ben-Life Insurance	457,134
7	Emp Ben-Fees & Srv \$	893,071
8	Emp Ben-Emp Asst Pgr	165,919
9	Emp Ben-Emp Well Pgr	558,643
10	Emp Ben-Long Term Disability	(107,587)
11	Emp Ben-Educ Assist	594,844
12	Emp Ben-Transp Allow	12,664
13	Emp Ben-Relocgrossup	307,895
14	Emp Ben-Ad&D Insuran	111,658
15	Emp Ben-Misc	(433,034)
16	Emp Ben-Util Srv Dis	2,405
17	Emp Ben-Serp Exp Actives	447,843
18	Emp Ben-Rsp Company Match	15,927,513
19	Emp Benefits-Incentive Match	2,569,602
20	Emp Ben-Retireact	41,488
21	Emp Ben-Mental Health	1,297,920
22	Exe Ben - Stock Option'	(3,601,198)
23	P&B Group Non Labor Expenses	3,036,013
24	Intercompany Charges	47,133,471
25		128,205,227
26	Total:	128,530,453
27		
28	<b>B G/L Acct 1334042 &amp; 1334043 - Clear A/C-P&amp;B:</b>	
29	Labor Costs	-
30	Non-Labor Costs	-
31	Total:	-
32		
33	<b>C=A+B 2021 P&amp;B Overhead Pool Funding Before Adjustment:</b>	
34	Labor Costs	325,226
35	Non-Labor Costs	128,205,227
36	Total:	128,530,453
37		
38	<b>D Adjustment to P&amp;B Overhead Pool Funding:</b>	
39	Labor Costs	-
40	Non-Labor Costs, Accruals	(790,456)
41	Total:	(790,456)
42		
43	<b>E=C+D Adjusted Recorded P&amp;B Overhead Pool Funding:</b>	
44	Labor Costs	325,226
45	Non-Labor Costs	127,414,771
46	Total:	127,739,997

**SAN DIEGO GAS & ELECTRIC  
2021 Worker's Compensation Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

Line #	A	Internal Orders 200314769 - Pool Worker's Compensation:	(2021\$)
1		Labor Costs	287,389
2		Non-Labor Costs:	
3		Emp Ben-Wkrcompmed	1,205,497
4		Emp Ben-Wkrcompoth	361,923
5		Emp Ben-Ret Towrkexm	6,459
6		Emp Ben-Workers' Com	2,098,744
7		Emp Ben-Wcompidem	1,624,328
8		Emp Ben-Wcompadmin	91,990
		Emp Ben-Workers Comp-Refunds	(102,821)
		Emp Ben - Misc	1,063
9		A&G-Injuries & Damages	2,573,267
10		Claims Group non labor expenses	207,776
11		Intercompany Charges	378,544
12			8,446,767
13		Total:	8,734,157
14			
15	<b>B</b>	<b>G/L Acct 1334001 - Clear A/C-WC:</b>	
16		Labor Costs	-
17		Non-Labor Costs	-
18		Total:	-
19			
20	<b>C=A+B</b>	<b>2016 WC Overhead Pool Funding Before Adjustment:</b>	
21		Labor Costs	287,389
22		Non-Labor Costs	8,446,767
23		Total:	8,734,157
24			
25	<b>D</b>	<b>Adjustment to WC Overhead Pool Funding:</b>	
26		Labor Costs	-
27		Non-Labor Costs, Accruals	(1,434,653)
28		Total:	(1,434,653)
29			
30	<b>E=C+D</b>	<b>Adjusted Recorded WC Overhead Pool Funding:</b>	
31		Labor Costs	287,389
32		Non-Labor Costs	7,012,114
33		Total:	7,299,504

**SAN DIEGO GAS & ELECTRIC  
2021 PLPD Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

			<u>(2021\$)</u>
<b>Line #</b>	<b>A</b>	<b>Internal Orders 200314768 - Pool PLPD:</b>	
1		Labor Costs	377,671
2		Non-Labor Costs:	
3		A&G-Injuries & Damages	40,595,503
4		Disability Management Group non labor expenses	17,637
5		Intercompany Charges	<u>121,141</u>
6			40,734,280
7		Total:	<u>41,111,951</u>
8			
9	<b>B</b>	<b>G/L Acct 1334002 - Clear A/C-PLPD:</b>	
10		Labor Costs	-
11		Non-Labor Costs	-
12		Total:	<u>-</u>
13			
14	<b>C=A+B</b>	<b>2021 PLPD Overhead Pool Funding Before Adjustment:</b>	
15		Labor Costs	377,671
16		Non-Labor Costs	40,734,280
17		Total:	<u>41,111,951</u>
18			
19	<b>D</b>	<b>Adjustment to PLPD Overhead Pool Funding:</b>	
20		Labor Costs	-
21		Non-Labor Costs, Accruals	343,653
22		Total:	<u>343,653</u>
23			
24	<b>E=C+D</b>	<b>Adjusted Recorded PLPD Overhead Pool Funding:</b>	
25		Labor Costs	377,671
26		Non-Labor Costs	41,077,933
27		Total:	<u><u>41,455,604</u></u>

**SAN DIEGO GAS & ELECTRIC  
2021 Variable Pay Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

		<u>(2021\$)</u>
<b>Line #</b>	<b>A Internal Orders 200314765 - Pool Variable Pay:</b>	
1	Labor Costs	90,921,998
2	Non-Labor Costs:	-
3	Total:	<u>90,921,998</u>
4		
5	<b>B G/L Acct 1334047 - Clear A/C-Variable Pay:</b>	
6	Labor Costs	-
7	Non-Labor Costs	-
8	Total:	<u>-</u>
9		
10	<b>C=A+B 2021 Variable Pay Overhead Pool Funding Before Adjustment:</b>	
11	Labor Costs	90,921,998
12	Non-Labor Costs	-
13	Total:	<u>90,921,998</u>
14		
15	<b>D Adjustment to Variable Pay Overhead Pool Funding:</b>	
16	Labor Costs	
17	2021 VARIABLE PAY TRUE-UP ACCRUAL TO PAYMENT	(12,330,337)
18	2020 VARIABLE PAY TRUE-UP TO PAYMENT	<u>837,687</u>
19		(11,492,650)
20	Non-Labor Costs	-
21	Total:	<u>(11,492,650)</u>
22		
23		
24	<b>E=C+D Adjusted Recorded Variable Pay Overhead Pool Funding:</b>	
25	Labor Costs	79,429,347
26	Non-Labor Costs	-
27	Total:	<u><u>79,429,347</u></u>

**SAN DIEGO GAS & ELECTRIC  
2021 Purchasing Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

			(2021\$)
Line #	A	Internal Orders 200314773 - Pool Purchasing:	
1		Labor Costs	5,274,631
2		Non-Labor Costs:	
3		Purchasing Group Non Labor Expenses	<u>2,969,170</u>
4			2,969,170
5		Total:	<u>8,243,801</u>
6			
7	<b>B</b>	<b>G/L Acct 1334055 - Clear A/C-Purchasing:</b>	
8		Labor Costs	-
9		Non-Labor Costs	-
10		Total:	<u>-</u>
11			
12	<b>C=A+B</b>	<b>2021 Purchasing Overhead Pool Funding Before Adjustment:</b>	
13		Labor Costs	5,274,631
14		Non-Labor Costs	2,969,170
15		Total:	<u>8,243,801</u>
16			
17	<b>D</b>	<b>Adjustment to Purchasing Overhead Pool Funding:</b>	
18		Labor Costs	-
19		Non-Labor Costs	-
20		Total:	<u>-</u>
21			
22	<b>E=C+D</b>	<b>Adjusted Recorded Purchasing Overhead Pool Funding:</b>	
23		Labor Costs	5,274,631
24		Non-Labor Costs	2,969,170
25		Total:	<u><u>8,243,801</u></u>

**SAN DIEGO GAS & ELECTRIC  
2021 Affiliate A&G Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

Line #	A	Internal Orders 200314782 - Pool Affiliate A&G:	(2021\$)
1		Labor Costs	3,213,874
2		Non-Labor Costs:	
3		Affiliate Billing Administrative & General (A&G) Group non labor expenses	5,236,459
4		Intercompany charges	4,552,555
5			9,789,014
6		Total:	13,002,888
7			
8	<b>B</b>	<b>G/L Acct 1334097 - Clear A/C-Affiliate A&amp;G:</b>	
9		Labor Costs	-
10		Non-Labor Costs	-
11		Total:	-
12			
13	<b>C=A+B</b>	<b>2021 Affiliate A&amp;G Overhead Pool Funding Before Adjustment:</b>	
14		Labor Costs	3,213,874
15		Non-Labor Costs	9,789,014
16		Total:	13,002,888
17			
18	<b>D</b>	<b>Adjustment to Affiliate A&amp;G Overhead Pool Funding:</b>	
19		Labor Costs	-
20		Non-Labor Costs	-
21		Total:	-
22			
23	<b>E=C+D</b>	<b>Adjusted Recorded Purchasing Overhead Pool Funding:</b>	
24		Labor Costs	3,213,874
25		Non-Labor Costs	9,789,014
26		Total:	13,002,888

**SAN DIEGO GAS & ELECTRIC  
Vacation & Sick (V&S) Rates  
Test Year 2024 General Rate Case**

<b>Line</b>	<b>Year</b>	<b>1-Yr Rate</b>	<b>3-Yr Avg Rate</b>
1	2018	15.16%	
2	2019	14.51%	
3	2020	14.21%	
4	2021	15.06%	14.61%
5	2022		14.61%
6	2023		14.61%
7	2024		14.61%

Notes:

Use 3-Yr Avg Rate to Gross-Up Affiliate Billing OH labor base.



**SAN DIEGO GAS & ELECTRIC  
Vacation & Sick (V&S) Detail for GRC  
Test Year 2024 General Rate Case**

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent	Vacation		V&S Percent
					Before Adj	Bought/Sold	Expense Less Adjustments	After Adj
January	12,569,698.22	272,376.0	26,944,140.7	529,948.0		(209,553.34)	12,779,251.56	47.43%
February	4,056,543.34	89,859.2	32,869,029.5	622,644.9		(140,042.75)	4,196,586.09	12.77%
March	2,642,027.86	60,870.4	37,847,430.3	722,023.9		(70,250.27)	2,712,278.13	7.17%
April	3,794,213.32	82,757.1	33,983,508.6	654,502.4		(138,522.87)	3,932,736.19	11.57%
2 May	3,709,316.46	80,207.6	37,968,755.5	730,481.7		(139,019.90)	3,848,336.36	10.14%
0 June	4,826,655.06	106,452.4	33,116,334.1	632,395.1		(135,951.31)	4,962,606.37	14.99%
1 July	8,407,971.19	178,562.7	32,642,039.6	611,826.2		(137,218.67)	8,545,189.86	26.18%
8 August	1,426,093.37	31,960.1	40,673,044.1	786,681.1		(135,380.54)	1,561,473.91	3.84%
September	4,799,498.38	101,053.1	31,939,107.9	642,356.2		(130,876.25)	4,930,374.63	15.44%
October	2,744,627.16	59,645.9	39,914,070.1	817,451.3		(137,843.66)	2,882,470.82	7.22%
November	4,142,792.82	89,357.3	36,930,867.7	572,670.4		(130,673.55)	4,273,466.37	11.57%
December	8,338,254.44	173,647.5	31,279,135.8	570,404.5		(128,166.93)	8,466,421.37	27.07%
	<b>61,457,691.62</b>	<b>1,326,749.2</b>	<b>416,107,464.06</b>	<b>7,893,385.6</b>	<b>14.77%</b>	<b>(1,633,500.04)</b>	<b>63,091,191.66</b>	<b>15.16%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent	Vacation		V&S Percent
					Before Adj	Bought/Sold	Expense Less Adjustments	After Adj
January	12,711,720.69	270,108.6	27,647,680.33	530,556.6		(209,856.54)	12,921,577.23	46.74%
February	4,378,226.18	97,469.5	32,767,794.62	622,583.6		(140,570.39)	4,518,796.57	13.79%
March	2,343,523.99	51,614.6	37,859,681.78	702,241.7		(72,165.28)	2,415,689.27	6.38%
April	3,974,483.42	85,140.2	37,169,667.02	697,484.1		(141,469.00)	4,115,952.42	11.07%
2 May	3,578,159.26	79,244.6	39,569,974.84	733,205.1		(137,467.63)	3,715,626.89	9.39%
0 June	4,859,240.77	103,411.8	32,069,528.66	605,331.5		(138,649.83)	4,997,890.60	15.58%
1 July	8,957,241.86	184,446.9	34,324,938.52	641,323.5		(138,624.14)	9,095,866.00	26.50%
9 August	1,018,117.24	23,268.4	42,661,547.76	787,867.9		(140,882.87)	1,159,000.11	2.72%
September	4,611,058.96	96,596.1	36,449,359.82	668,912.9		(139,594.27)	4,750,653.23	13.03%
October	3,796,364.32	79,714.2	42,120,670.35	765,728.0		(133,466.38)	3,929,830.70	9.33%
November	3,245,185.20	68,778.6	39,181,351.53	713,348.6		(138,488.93)	3,383,674.13	8.64%
December	8,608,944.81	175,787.4	37,540,248.68	652,491.6		(134,758.16)	8,743,702.97	23.29%
	<b>62,082,266.70</b>	<b>1,315,580.83</b>	<b>439,362,443.91</b>	<b>8,121,075.01</b>	<b>14.13%</b>	<b>(1,665,993.42)</b>	<b>63,748,260.12</b>	<b>14.51%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent	Vacation		V&S Percent
					Before Adj	Bought/Sold	Expense Less Adjustments	After Adj
January	13,476,927.65	273,308.7	30,036,020.00	563,185.4		(151,443.41)	13,628,371.06	45.37%
February	4,592,233.63	98,408.0	35,045,958.96	646,978.0		(151,429.31)	4,743,662.94	13.54%
March	2,437,854.67	55,517.2	41,531,343.59	757,528.8		(150,454.14)	2,588,308.81	6.23%
April	2,360,744.77	55,603.2	42,852,271.11	766,415.7		(151,554.29)	2,512,299.06	5.86%
2 May	1,791,124.99	38,829.8	43,182,651.82	765,811.3		(150,033.15)	1,941,158.14	4.50%
0 June	4,800,838.95	101,103.7	41,224,289.59	742,375.6		(149,715.88)	4,950,554.83	12.01%
2 July	6,552,372.41	134,286.2	54,422,734.04	917,175.0		(147,145.35)	6,699,517.76	12.31%
0 August	2,884,893.76	61,450.5	32,788,360.07	590,182.2		(144,581.90)	3,029,475.66	9.24%
September	6,811,775.39	139,376.7	44,689,547.23	742,771.2		(140,447.88)	6,952,223.27	15.56%
October	2,058,493.76	44,094.9	44,569,750.02	799,252.8		(141,700.40)	2,200,194.16	4.94%
November	3,601,628.56	74,014.0	44,392,779.66	763,646.9		(136,227.54)	3,737,856.10	8.42%
December	16,599,141.73	324,068.3	35,729,180.99	588,837.6		(122,859.60)	16,722,001.33	46.80%
	<b>67,968,030.27</b>	<b>1,400,061.13</b>	<b>490,464,887.08</b>	<b>8,644,160.61</b>	<b>13.86%</b>	<b>(1,737,592.85)</b>	<b>69,705,623.12</b>	<b>14.21%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent	Vacation		V&S Percent
					Before Adj	Bought/Sold	Expense Less Adjustments	After Adj
January	7,810,180.06	157,857.9	39,914,522.56	684,874.2		(149,614.87)	7,959,794.93	19.94%
February	4,668,355.67	96,313.9	40,677,961.74	705,850.2		(157,158.47)	4,825,514.14	11.86%
March	2,839,461.27	60,889.5	50,691,298.17	864,050.6		(159,356.42)	2,998,817.69	5.92%
April	4,447,494.70	89,683.5	46,292,759.86	795,582.3		(156,935.39)	4,604,430.09	9.95%
2 May	3,563,622.61	74,260.8	44,637,087.13	766,597.9		(154,785.35)	3,718,407.96	8.33%
0 June	8,917,042.83	173,847.6	41,655,261.23	713,283.2		(156,288.16)	9,073,330.99	21.78%
2 July	4,963,549.01	98,247.8	46,497,929.20	789,724.1		(149,235.75)	5,112,784.76	11.00%
1 August	5,573,884.34	108,459.4	45,010,648.24	776,616.1		(147,472.36)	5,721,356.70	12.71%
September	8,094,476.24	155,661.7	43,123,445.47	718,652.3		(144,718.95)	8,239,195.19	19.11%
October	3,166,289.38	60,567.7	47,449,212.75	790,588.3		(149,874.44)	3,316,163.82	6.99%
November	5,529,182.63	104,348.7	50,681,119.95	776,893.2		(150,327.57)	5,679,510.20	11.21%
December	18,878,677.23	350,274.1	36,303,752.03	573,011.1		(131,233.22)	19,009,910.45	52.36%
	<b>78,452,215.97</b>	<b>1,530,412.47</b>	<b>532,934,998.31</b>	<b>8,955,723.45</b>	<b>14.72%</b>	<b>(1,807,000.95)</b>	<b>80,259,216.92</b>	<b>15.06%</b>

\*2021 based on BW report

3 Years Average 2019-2021 **14.61%**

**SOUTHERN CALIFORNIA GAS COMPANY  
2021 Overhead Rates Applied to Shared Service Billings  
Test Year 2024 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2021\$) [Note (c)]	Total Pool Funding After Gross up (2021\$) (D) = (A+B+C)	Total Loading Base (2021\$) [Note (d) (e)] (E)	Year 2021 GRC OH Rates (F) = (D)/(E)
		2021 Actual Labor (2021\$) [Note (b)] (A)	2021 Actual Non-Labor (2021\$) [Note (b)] (B)				
		1	<b>STANDARD LABOR OVERHEADS:</b>				
2	Payroll Taxes [Note (a)]						7.18%
3							
4	Pension & Benefits	2,698,631	262,079,193	193,762	264,971,585	898,162,275	29.50%
5							
6	Workers' Comp	891,346	19,631,513	63,999	20,586,858	898,162,275	2.29%
7							
8	PLPD	529,641	55,125,900	38,028	55,693,570	898,162,275	6.20%
9							
10	ICP	107,374,269	-	7,709,473	115,083,742	447,296,401	25.73%
11							
12	<b>Total Labor Overheads:</b>						70.90%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						8.55%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	6,932,464	3,737,680	4,915,340	15,585,485	2,576,639,657	0.60%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	1,712,326	6,889,261	1,214,094	9,815,680	29,408,010	33.38%
21							

- Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
- Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2021 Actual Labor and Non-Labor numbers.
- Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.  
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
- Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.
- Note (e):** Total loading base for all overheads exclude ICP funding.

**SOUTHERN CALIFORNIA GAS COMPANY  
2022 Overhead Rates Applied to Shared Service Billings  
Test Year 2024 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2021\$) [Note (c)]	Total Pool Funding After Gross up (2021\$) (D) = (A+B+C)	Total Loading Base (2021\$) [Note (d) (e)] (E)	Year 2022 GRC OH Rates (F) = (D)/(E)
		2021 Actual Labor (2021\$) [Note (b)] (A)	2021 Actual Non-Labor (2021\$) [Note (b)] (B)				
		1	<b>STANDARD LABOR OVERHEADS:</b>				
2	Payroll Taxes [Note (a)]						7.16%
3							
4	Pension & Benefits	2,698,631	262,079,193	193,222	264,971,046	898,162,275	29.50%
5							
6	Workers' Comp	891,346	19,631,513	63,820	20,586,680	898,162,275	2.29%
7							
8	PLPD	529,641	55,125,900	37,922	55,693,464	898,162,275	6.20%
9							
10	ICP	107,374,269	-	7,687,998	115,062,267	447,296,401	25.72%
11							
12	<b>Total Labor Overheads:</b>						70.88%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						8.54%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	6,932,464	3,737,680	4,913,614	15,583,759	2,576,639,657	0.60%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	1,712,326	6,889,261	1,213,668	9,815,254	29,408,010	33.38%
21							

- Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
- Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2021 Actual Labor and Non-Labor numbers.
- Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.  
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
- Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.
- Note (e):** Total loading base for all overheads exclude ICP funding.

**SOUTHERN CALIFORNIA GAS COMPANY  
2023 Overhead Rates Applied to Shared Service Billings  
Test Year 2024 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2021\$) [Note (c)]	Total Pool Funding After Gross up (2021\$) (D) = (A+B+C)	Total Loading Base (2021\$) [Note (d) (e)] (E)	Year 2023 GRC OH Rates (F) = (D)/(E)
		2021 Actual Labor (2021\$) [Note (b)] (A)	2021 Actual Non-Labor (2021\$) [Note (b)] (B)				
		1	<b>STANDARD LABOR OVERHEADS:</b>				
2	Payroll Taxes [Note (a)]						7.20%
3							
4	Pension & Benefits	2,698,631	262,079,193	194,301	264,972,125	898,162,275	29.50%
5							
6	Workers' Comp	891,346	19,631,513	64,177	20,587,037	898,162,275	2.29%
7							
8	PLPD	529,641	55,125,900	38,134	55,693,675	898,162,275	6.20%
9							
10	ICP	107,374,269	-	7,730,947	115,105,217	447,296,401	25.73%
11							
12	<b>Total Labor Overheads:</b>						70.93%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						8.55%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	6,932,464	3,737,680	4,917,066	15,587,211	2,576,639,657	0.60%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	1,712,326	6,889,261	1,214,520	9,816,106	29,408,010	33.38%
21							

- Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
- Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2021 Actual Labor and Non-Labor numbers.
- Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.  
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
- Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.
- Note (e):** Total loading base for all overheads exclude ICP funding.

**SOUTHERN CALIFORNIA GAS COMPANY  
2024 Overhead Rates Applied to Shared Service Billings  
Test Year 2024 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2021\$) [Note (c)]	Total Pool Funding After Gross up (2021\$) (D) = (A+B+C)	Total Loading Base (2021\$) [Note (d) (e)] (E)	Year 2024 GRC OH Rates (F) = (D)/(E)
		2021 Actual Labor (2021\$) [Note (b)] (A)	2021 Actual Non-Labor (2021\$) [Note (b)] (B)				
		1	<b>STANDARD LABOR OVERHEADS:</b>				
2	Payroll Taxes [Note (a)]						7.22%
3							
4	Pension & Benefits	2,698,631	262,079,193	194,841	264,972,665	898,162,275	29.50%
5							
6	Workers' Comp	891,346	19,631,513	64,355	20,587,215	898,162,275	2.29%
7							
8	PLPD	529,641	55,125,900	38,240	55,693,781	898,162,275	6.20%
9							
10	ICP	107,374,269	-	7,752,422	115,126,691	447,296,401	25.74%
11							
12	<b>Total Labor Overheads:</b>						70.95%
13							
14	<b>SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):</b>						8.55%
15							
16	<b>STANDARD NON-LABOR OVERHEADS:</b>						
17	Purchasing	6,932,464	3,737,680	4,918,792	15,588,936	2,576,639,657	0.61%
18							
19	<b>INDIRECT SUPPORT OVERHEAD:</b>						
20	Affiliate Billing A&G	1,712,326	6,889,261	1,214,946	9,816,533	29,408,010	33.38%
21							

- Note (a):** Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".
- Note (b):** See worksheet tab, "Adjusted Recorded" for specific references of the 2021 Actual Labor and Non-Labor numbers.
- Note (c):** Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.  
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.
- Note (d):** See worksheet tab, "Overhead Loading Base" for specific loading base details.
- Note (e):** Total loading base for all overheads exclude ICP funding.

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Derivation of 2021 Adjusted Recorded Pool Funding for Labor**  
**Test Year 2024 General Rate Case**

<b>Line #</b>	<b>Category</b>	<b>2021 Adjusted Actual Labor (2021\$)</b>	<b>2021 Adjusted Actual Non-Labor (2021\$)</b>	<b>Worksheet Tab Reference</b>
1	Pension & Benefits	2,698,631	262,079,193	<i>WP-23</i>
2				
3	Workers' Comp	891,346	19,631,513	<i>WP-24</i>
4				
5	PLPD	529,641	55,125,900	<i>WP-25</i>
6				
7	ICP	107,374,269		<i>WP-26</i>
8				
9	Purchasing	6,932,464	3,737,680	<i>WP-27</i>
10				
11	Affiliate Billing A&G	1,712,326	6,889,261	<i>WP-28</i>

**SOUTHERN CALIFORNIA GAS COMPANY  
 Loading Base Derivation for Shared Services Overheads  
 Test Year 2024 General Rate Case**

Line #	Description	Amount (2021\$)
1	<b>TOTAL COMPANY LABOR:</b>	
2	Account (Cost Element) Range 6110000 to 6119999	1,006,525,838
3	Exclude ICP payout:	(108,363,563)
4	<b>Total GRC Labor Overhead Loading Base:</b>	<u><u>898,162,275</u></u>
5		
6	<b>TOTAL COMPANY NON-UNION LABOR:</b>	
7	Account (Cost Element) Range 6110000 to 6119999	1,006,525,838
8	Exclude ICP payout:	(108,363,563)
9	Exclude Union labor:	(450,865,874)
10	<b>Total GRC ICP Overhead Loading Base:</b>	<u><u>447,296,401</u></u>
11		
12	<b>TOTAL COMPANY PURCHASING NON-LABOR:</b>	
13	Account (Cost Element) Range 6210000 to 6232999	2,576,639,657
14	<b>Total GRC Non-Labor Overhead Loading Base:</b>	<u><u>2,576,639,657</u></u>
15		
16		
17		
18	<b>TOTAL AFFILIATE BILLING LABOR &amp; NON-LABOR:</b>	
19	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	13,860,216
20	Gross up with V&S factor (18.11%)	2,510,277
21	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	13,037,516
22	<b>Total Grossed up Loading Base for Affiliate Billing A&amp;G:</b>	<u><u>29,408,010</u></u>
23		
24	Notes:	
25	Line 20 - Vacation and Sick (V&S) Factors for 2021 - 2024 applicable to forecast O&M and	
26	capital labor costs and hours are based on year 2021 recorded V&S data.	

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Payroll Tax Rates**  
**Test Year 2024 General Rate Case**

<b>Line</b>		
<b>#</b>	<b>Year</b>	<b>Rate</b>
1	2021	7.18%
2	2022	7.16%
3	2023	7.20%
4	2024	7.22%

Notes:

The Payroll Tax rates were provided by the Tax Department.



**SOUTHERN CALIFORNIA GAS COMPANY**  
**2021 Pension and Benefits (P&B) Overhead Pool Funding Breakdown**  
**Test Year 2024 General Rate Case**

Line #	A	Internal Orders 300346848 and 300364319 - Pool Pension & Benefits:	(2021\$)
1		Labor Costs	2,698,631
2		Non-Labor Costs:	
3		Emp Ben-Health Insurance	94,346,204
4		Emp Ben-Dental Insurance	3,917,468
5		Emp Ben-Vision Insurance	475,635
6		Emp Ben-Life Insurance	1,174,289
7		Emp Ben-Fees & Srv S	1,359,538
8		Emp Ben-Emp Asst Pgr	294,710
9		Emp Ben-Employee Wellness Program	345,523
10		Emp Ben-Long Term Disability	(1,370,176)
11		Emp Ben-Annual Benefit	260,143
12		Emp Ben-Educational Assistance	1,805,904
13		Emp Ben-Transportation Allowance	26,174
14		Emp Ben-PBOP	16,890,668
15		Emp Ben-YMCA-Imputable	39,938
16		Emp Ben-Financial Consulting	31,588
17		Emp Ben-Emp Relocation-Gross Up	221,842
18		Emp Ben-AD&D Insurance	78,796
19		Emp Ben-Employee Benefits Misc	(2,737,686)
20		Emp Ben-Serp Exp Actives	417,275
21		Emp Ben-Rsp Company Match	25,641,635
22		Emp Benefits-Incentive Match	2,759,706
23		Emp Ben-Random Testing	500
24		Emp Ben-Pension	96,990,748
25		Emp Ben-Ret Towrkexm	6,938
26		Emp Ben-Retirement Activities	137,072
27		Emp Ben-Business Travel Insurance	86,948
28		Emp Ben-Mental Health	703,028
29		P&B Group Non Labor Expenses	8,429,570
30		Intercompany Charges	9,876,215
31			<b>262,210,193</b>
32		Total:	<b>264,908,824</b>
33			
34	<b>B</b>	<b>G/L Acct 1334042 &amp; 1334043 - Clear A/C-P&amp;B:</b>	
35		Labor Costs	-
36		<b>Non-Labor Costs</b>	-
37		Total:	-
38			
39	<b>C=A+B</b>	<b>2021 P&amp;B Overhead Pool Funding Before Adjustment:</b>	
40		Labor Costs	2,698,631
41		Non-Labor Costs	262,210,193
42		Total:	264,908,824
43			
44	<b>D</b>	<b>Adjustment to P&amp;B Overhead Pool Funding:</b>	
45		Labor Costs	-
46		Non-Labor Costs	(131,000)
47		Total:	(131,000)
48			
49	<b>E=C+D</b>	<b>Adjusted Recorded P&amp;B Overhead Pool Funding:</b>	
50		Labor Costs	2,698,631

**SOUTHERN CALIFORNIA GAS COMPANY**  
**2021 Worker's Compensation Overhead Pool Funding Breakdown**  
**Test Year 2024 General Rate Case**

Line #	A	Internal Orders 300346847 - Pool Worker's Compensation:	(2021\$)
1		Labor Costs	891,346
2		Non-Labor Costs:	
3		Emp Ben-Wkrcompmed	4,459,079
4		Emp Ben-Wkrcompoth	2,566,607
5		Emp Ben-Workers' Comp Adjustment	2,456,070
6		Emp Ben-Wcompidem	7,247,740
7		Emp Ben-Wcompadmin	780,972
8		Emp Ben-Workers Comp-Refunds	(1,373,580)
9		Cash Discounts on Purchases	(680)
10		A&G-Injuries & Damages	3,824,405
11		Claims Group non labor expenses	184,171
12		Intercompany Charges	80,083
13			20,224,866
14		Total:	21,116,213
15			
16	<b>B</b>	G/L Acct 1334001 - Clear A/C-WC:	
17		Labor Costs	-
18		Non-Labor Costs	-
19		Total:	-
20			
21	<b>C=A+B</b>	2021 WC Overhead Pool Funding Before Adjustment:	
22		Labor Costs	891,346
23		Non-Labor Costs	20,224,866
24		Total:	21,116,213
25			
26	<b>D</b>	Adjustment to WC Overhead Pool Funding:	
27		Labor Costs	-
28		Non-Labor Costs	(593,353)
29		Total:	(593,353)
30			
31	<b>E=C+D</b>	Adjusted Recorded WC Overhead Pool Funding:	
32		Labor Costs	891,346
33		Non-Labor Costs	19,631,513

**SOUTHERN CALIFORNIA GAS COMPANY  
2021 PLPD Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

			<u>(2021\$)</u>
<b>Line #</b>	<b>A</b>	<b>Internal Orders 300346826 - Pool PLPD:</b>	
1		Labor Costs	529,641
2		Non-Labor Costs:	
3		A&G-Injuries & Damages	54,617,983
4		Disability Management Group non labor expenses	41,159
5		Intercompany Charges	842,220
6			55,501,362
7		<b>Total:</b>	<u>56,031,003</u>
8			
9	<b>B</b>	<b>G/L Acct 1334002 - Clear A/C-PLPD:</b>	
10		Labor Costs	-
11		Non-Labor Costs	-
12		<b>Total:</b>	<u>-</u>
13			
14	<b>C=A+B</b>	<b>2021 PLPD Overhead Pool Funding Before Adjustment:</b>	
15		Labor Costs	529,641
16		Non-Labor Costs	55,501,362
17		<b>Total:</b>	<u>56,031,003</u>
18			
19	<b>D</b>	<b>Adjustment to PLPD Overhead Pool Funding:</b>	
20		Labor Costs	-
21		Non-Labor Costs	(375,462)
22		<b>Total:</b>	<u>(375,462)</u>
23			
24	<b>E=C+D</b>	<b>Adjusted Recorded PLPD Overhead Pool Funding:</b>	
25		Labor Costs	529,641
26		Non-Labor Costs	55,125,900
27		<b>Total:</b>	<u><u>55,655,541</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY  
2021 Variable Pay Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

		<u>(2021\$)</u>	
<b>Line #</b>	<b>A</b>	<b>Internal Orders 200314765 - Pool ICP:</b>	
1		Labor Costs	107,125,836
2		Non-Labor Costs:	-
3		Total:	<u>107,125,836</u>
4			
5	<b>B</b>	<b>G/L Acct 1334047 - Clear A/C-ICP:</b>	
6		Labor Costs	-
7		Non-Labor Costs	-
8		Total:	<u>-</u>
9			
10	<b>C=A+B</b>	<b>2021 ICP Overhead Pool Funding Before Adjustment:</b>	
11		Labor Costs	107,125,836
12		Non-Labor Costs	-
13		Total:	<u>107,125,836</u>
14			
15	<b>D</b>	<b>Adjustment to ICP Overhead Pool Funding:</b>	
16		Labor Costs	
17		2020 ICP Adjustment in 2021	(1,851,264)
18		2021 ICP Adjustment in 2022	<u>2,099,697</u>
19			248,433
20		Non-Labor Costs	-
21		Total:	<u>248,433</u>
22			
23			
24	<b>E=C+D</b>	<b>Adjusted Recorded ICP Overhead Pool Funding:</b>	

**SOUTHERN CALIFORNIA GAS COMPANY  
2021 Purchasing Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

			<u>(2021\$)</u>
<b>Line #</b>	<b>A</b>	<b>Internal Orders 200314773 - Pool Purchasing:</b>	
1		Labor Costs	6,932,464
2		Non-Labor Costs	
3		Intercompany Charges	1,025,176.54
4		Purchasing Group Non Labor Expenses	<u>2,712,503.86</u>
5			3,737,680
6		Total:	<u>10,670,145</u>
7			
8	<b>B</b>	<b>G/L Acct 1334055 - Clear A/C-Purchasing:</b>	
9		Labor Costs	-
10		Non-Labor Costs	-
11		Total:	<u>-</u>
12			
13	<b>C=A+B</b>	<b>2021 Purchasing Overhead Pool Funding Before Adjustment:</b>	
14		Labor Costs	6,932,464
15		Non-Labor Costs	3,737,680
16		Total:	<u>10,670,145</u>
17			
18	<b>D</b>	<b>Adjustment to Purchasing Overhead Pool Funding:</b>	
19		Labor Costs	-
20		Non-Labor Costs	-
21		Total:	<u>-</u>
22			
23	<b>E=C+D</b>	<b>Adjusted Recorded Purchasing Overhead Pool Funding:</b>	
24		Labor Costs	6,932,464
25		Non-Labor Costs	3,737,680

**SOUTHERN CALIFORNIA GAS COMPANY  
2021 Affiliate A&G Overhead Pool Funding Breakdown  
Test Year 2024 General Rate Case**

Line #	A	Internal Orders 300346861 - Pool Affiliate A&G:	(2021\$)
1		Labor Costs	1,712,326
2		Non-Labor Costs:	
3		Affiliate Billing Administrative & General (A&G) Group non labor expenses	2,625,475
4		Intercompany charges	4,263,786
5			<u>6,889,261</u>
6		Total:	<u>8,601,586</u>
7			
8	<b>B</b>	<b>G/L Acct 1334097 - Clear A/C-Affiliate A&amp;G:</b>	
9		Labor Costs	-
10		Non-Labor Costs	-
11		Total:	<u>-</u>
12			
13	<b>C=A+B</b>	<b>2021 Affiliate A&amp;G Overhead Pool Funding Before Adjustment:</b>	
14		Labor Costs	1,712,326
15		Non-Labor Costs	6,889,261
16		Total:	<u>8,601,586</u>
17			
18	<b>D</b>	<b>Adjustment to Affiliate A&amp;G Overhead Pool Funding:</b>	
19		Labor Costs	-
20		Non-Labor Costs	-
21		Total:	<u>-</u>
22			
23	<b>E=C+D</b>	<b>Adjusted Recorded Purchasing Overhead Pool Funding:</b>	
24		Labor Costs	1,712,326
25		Non-Labor Costs	6,889,261
26		Total:	<u><u>8,601,586</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY  
Vacation & Sick (V&S) Rates  
Test Year 2024 General Rate Case**

<b>Line</b>	<b>Year</b>	<b>1-Yr Rate</b>	<b>3-Yr Avg Rate</b>
1	2018	17.21%	
2	2019	19.03%	
3	2020	17.63%	
4	2021	17.67%	18.11%
5	2022		18.11%
6	2023		18.11%
7	2024		18.11%

Notes:

Use 3-Yr Avg Rate to Gross-Up Affiliate Billing OH labor base.

**SOUTHERN CALIFORNIA GAS COMPANY  
Vacation & Sick (V&S) Detail for GRC  
Test Year 2024 General Rate Case**

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	20,438,612.61	474,334.05	46,267,728.60	1,007,364.41		(380,494.49)	20,819,107.10	45.00%
February	7,182,653.12	172,260.06	50,764,141.49	1,092,838.83		(254,875.44)	7,437,528.56	14.65%
March	5,358,415.59	128,053.32	57,448,768.73	1,256,506.00		(124,573.40)	5,482,988.99	9.54%
April	6,674,694.63	157,914.04	52,828,433.28	1,156,714.84		(247,716.56)	6,922,411.19	13.10%
2 May	6,301,751.59	151,136.76	58,905,081.15	1,286,243.46		(242,811.05)	6,544,562.64	11.11%
0 June	9,431,810.67	218,850.90	50,362,739.82	1,103,007.11		(241,266.01)	9,673,076.68	19.21%
1 July	14,177,316.59	323,838.11	47,558,748.46	1,044,824.77		(241,529.98)	14,418,846.57	30.32%
8 August	3,493,376.78	83,977.67	62,576,442.13	1,372,543.51		(230,486.68)	3,723,863.46	5.95%
September	7,884,617.22	183,443.58	48,506,763.39	1,193,016.04		(232,889.11)	8,117,506.33	16.73%
October	5,479,323.85	144,625.52	60,258,465.53	1,506,814.80		(239,131.05)	5,718,454.90	9.49%
November	8,957,412.01	198,285.95	55,664,892.64	1,134,033.43		(230,114.37)	9,187,526.38	16.51%
December	12,097,473.56	267,709.60	50,270,410.27	805,978.91		(218,584.11)	12,316,057.67	24.50%
<b>Total</b>	<b>107,477,458.22</b>	<b>2,504,429.56</b>	<b>641,412,615.49</b>	<b>13,959,886.10</b>	<b>16.76%</b>	<b>(2,884,472.25)</b>	<b>110,361,930.47</b>	<b>17.21%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	21,254,730.68	478,879.48	40,752,608.47	896,258.86		(392,348.67)	21,647,079.35	53.12%
February	8,243,218.95	189,708.53	46,216,434.68	1,011,948.47		(261,484.42)	8,504,703.37	18.40%
March	4,987,747.83	116,426.13	53,312,474.78	1,141,280.56		(127,687.03)	5,115,434.86	9.60%
April	7,407,696.11	169,611.19	52,671,550.91	1,140,567.97		(259,654.56)	7,667,350.67	14.56%
2 May	6,634,687.15	154,781.49	56,370,225.80	1,215,268.65		(253,357.59)	6,888,044.74	12.22%
0 June	9,175,154.74	207,053.35	45,218,699.70	975,880.27		(251,092.79)	9,426,247.53	20.85%
1 July	15,565,183.57	344,174.30	47,118,817.85	1,018,568.57		(248,284.04)	15,813,467.61	33.56%
9 August	2,765,786.03	66,005.78	57,348,961.50	1,239,475.14		(242,023.90)	3,007,809.93	5.24%
September	8,263,617.88	186,453.60	48,853,122.87	1,051,178.86		(232,697.79)	8,496,315.67	17.39%
October	6,183,744.89	142,812.73	54,707,393.74	1,208,848.76		(230,168.69)	6,413,913.58	11.72%
November	8,457,491.75	190,673.54	49,252,008.71	1,037,281.86		(239,597.89)	8,697,089.64	17.66%
December	12,390,923.14	273,121.97	48,712,794.36	1,033,723.70		(231,516.02)	12,622,439.16	25.91%
<b>Total</b>	<b>111,329,982.72</b>	<b>2,519,702.09</b>	<b>600,535,093.37</b>	<b>12,970,281.66</b>	<b>18.54%</b>	<b>(2,969,913.39)</b>	<b>114,299,896.11</b>	<b>19.03%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	22,865,142.44	488,514.71	47,681,305.68	959,917.34		87,461.34	22,777,681.10	47.77%
February	8,081,630.30	184,962.55	53,733,162.40	1,090,951.97		(283,595.22)	8,365,225.52	15.57%
March	4,572,674.08	107,440.07	63,687,324.19	1,285,807.95		(276,434.29)	4,849,108.37	7.61%
April	5,929,311.50	143,448.27	60,895,546.26	1,225,178.81		(275,269.33)	6,204,580.83	10.19%
2 May	5,574,387.45	137,986.43	60,271,819.27	1,204,726.11		(270,435.66)	5,844,823.11	9.70%
0 June	8,956,619.45	207,042.81	62,847,833.84	1,183,684.88		(265,690.78)	9,222,310.23	14.67%
2 July	9,751,824.25	214,822.65	62,951,513.52	1,235,916.69		(253,464.87)	10,005,289.12	15.89%
0 August	6,328,011.64	143,723.35	58,979,768.83	1,190,964.57		(247,307.57)	6,575,319.21	11.15%
September	10,970,870.00	240,481.31	58,395,871.91	1,165,396.97		(253,237.87)	11,224,107.87	19.22%
October	3,815,342.50	91,330.27	66,085,354.55	1,322,013.60		(252,054.36)	4,067,396.86	6.15%
November	9,864,701.73	222,032.14	59,527,555.03	1,171,473.08		(233,361.63)	10,098,063.36	16.96%
December	26,340,910.58	557,070.07	53,385,173.02	975,296.72		681,582.31	25,659,328.27	48.06%
<b>Total</b>	<b>123,051,425.92</b>	<b>2,738,854.63</b>	<b>708,442,228.50</b>	<b>14,011,328.67</b>	<b>17.37%</b>	<b>(1,841,807.93)</b>	<b>124,893,233.85</b>	<b>17.63%</b>

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	13,665,177.67	294,101.91	55,423,174.28	1,095,538.22		78,470.03	13,586,707.64	24.51%
February	7,886,062.20	174,035.77	58,711,399.74	1,154,434.92		(231,336.79)	8,117,398.99	13.83%
March	5,091,744.33	114,756.73	72,715,179.41	1,418,015.40		(238,298.25)	5,330,042.58	7.33%
April	8,958,354.44	193,393.53	67,403,903.99	1,271,082.25		(235,386.46)	9,193,740.90	13.64%
2 May	6,526,196.67	143,266.40	64,349,539.28	1,257,507.81		(237,307.58)	6,763,504.25	10.51%
0 June	14,812,145.75	308,131.03	60,287,402.46	1,180,311.82		(227,461.50)	15,039,607.25	24.95%
2 July	8,593,433.94	179,088.03	66,629,621.96	1,307,026.29		(220,120.74)	8,813,554.68	13.23%
1 August	8,987,309.36	187,414.46	65,445,636.54	1,300,267.55		(226,045.44)	9,213,354.80	14.08%
September	13,818,559.59	286,581.22	61,958,729.09	1,208,985.33		(221,888.02)	14,040,447.61	22.66%
October	5,533,152.08	114,660.52	67,077,220.64	1,334,326.04		(222,667.56)	5,755,819.64	8.58%
November	12,282,457.04	259,466.88	70,426,233.97	1,289,147.47		(215,834.98)	12,498,292.02	17.75%
December	27,619,582.96	546,962.14	57,129,579.98	1,047,274.13		330,217.99	27,289,364.97	47.77%
<b>Total</b>	<b>133,774,176.03</b>	<b>2,801,858.62</b>	<b>767,557,621.34</b>	<b>14,863,917.22</b>	<b>17.43%</b>	<b>(1,867,659.30)</b>	<b>135,641,835.33</b>	<b>17.67%</b>

3 Years Average 2019-2021 **18.11%**



SAN DIEGO GAS & ELECTRIC  
 Shared Services Directs  
 Test Year 2024 General Rate Case

Incurred (100% Level Forecast)		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	9,414	1,005	-	10,419	9,853	1,429	-	11,282	10,139	1,437	-	11,576	10,328	1,441	-	11,769
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	7,465	6,307	-	13,772	8,553	7,105	-	15,658	8,825	7,179	-	16,004	9,097	7,261	-	16,358
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	26,469	51,717	-	78,186	26,974	49,012	-	75,986	27,478	52,129	-	79,607	28,234	55,071	-	83,305
	PEOPLE AND CULTURE DEPARTMENT	1,264	562	-	1,826	1,302	574	-	1,876	1,302	574	-	1,876	1,367	602	-	1,969
	REAL ESTATE, LAND SERVICES & FACILITIES	2,413	19,516	-	21,929	2,486	5,113	15,752	23,350	2,486	5,113	21,910	29,508	2,486	5,113	15,454	23,052
	SAFETY MANAGEMENT SYSTEMS	840	183	-	1,023	846	403	-	1,249	846	343	-	1,189	846	403	-	1,249
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	3,362	2,165	-	5,527	3,717	1,674	-	5,390	3,717	1,434	-	5,150	3,717	1,434	-	5,150
Totals		51,227	81,455	-	132,682	53,731	65,308	15,752	134,791	54,793	68,207	21,910	144,910	56,075	71,323	15,454	142,852
	sdge/ro	51,227	81,455	0		53,731	65,308	15,752		54,793	68,207	21,910		56,075	71,323	15,454	

Allocations Out		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	1,820	317	-	2,137	1,934	447	-	2,381	1,982	448	-	2,430	2,020	449	-	2,469
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	4,364	3,716	-	8,081	4,809	4,022	-	8,831	4,965	4,065	-	9,029	5,120	4,112	-	9,232
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	14,067	27,067	-	41,134	14,374	25,721	-	40,095	14,696	27,580	-	42,276	15,091	29,115	-	44,206
	PEOPLE AND CULTURE DEPARTMENT	97	35	-	132	98	35	-	133	98	35	-	133	108	38	-	146
	REAL ESTATE, LAND SERVICES & FACILITIES	270	2,005	-	2,275	448	1,377	1,448	3,273	448	1,377	2,003	3,828	448	1,377	1,423	3,249
	SAFETY MANAGEMENT SYSTEMS	40	8	-	47	40	18	-	58	40	15	-	55	40	18	-	58
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	938	427	-	1,365	1,278	459	-	1,737	1,278	435	-	1,713	1,278	435	-	1,713
Totals		21,596	33,575	-	55,171	22,981	32,078	1,448	56,507	23,506	33,955	2,003	59,465	24,105	35,543	1,423	61,072
	sdge/ro	21,596	33,575	0		22,981	32,078	1,448		23,506	33,955	2,003		24,105	35,543	1,423	

SAN DIEGO GAS & ELECTRIC  
 Shared Services Directs  
 Test Year 2024 General Rate Case

Functional Area		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Retained																	
	ADMINISTRATIVE & GENERAL	7,594	688	-	8,282	7,919	983	-	8,902	8,157	989	-	9,146	8,308	992	-	9,301
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	3,101	2,591	-	5,691	3,744	3,083	-	6,827	3,860	3,114	-	6,974	3,977	3,149	-	7,126
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	12,402	24,650	-	37,052	12,600	23,291	-	35,891	12,782	24,549	-	37,331	13,143	25,956	-	39,099
	PEOPLE AND CULTURE DEPARTMENT	1,167	527	-	1,694	1,205	538	-	1,743	1,205	538	-	1,743	1,259	564	-	1,823
	REAL ESTATE, LAND SERVICES & FACILITIES	2,143	17,511	-	19,654	2,038	3,736	14,304	20,077	2,038	3,736	19,907	25,680	2,038	3,736	14,031	19,804
	SAFETY MANAGEMENT SYSTEMS	800	175	-	976	806	385	-	1,191	806	328	-	1,133	806	385	-	1,191
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	2,424	1,738	-	4,162	2,439	1,215	-	3,653	2,439	998	-	3,437	2,439	998	-	3,437
Totals		29,631	47,880	-	77,511	30,750	33,230	14,304	78,284	31,286	34,252	19,907	85,445	31,969	35,780	14,031	81,780
		sdge/ro	29,631	47,880	0	30,750	33,230	14,304	78,284	31,286	34,252	19,907	85,445	31,969	35,780	14,031	81,780

Functional Area		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Allocations In																	
	ADMINISTRATIVE & GENERAL	1,300	73	-	1,374	1,164	184	-	1,349	1,229	139	-	1,368	1,229	70	-	1,299
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	325	45	-	369	336	44	-	380	341	45	-	386	342	45	-	387
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	581	524	-	1,106	633	524	-	1,157	633	524	-	1,157	633	524	-	1,157
	GAS ENGINEERING	4,070	842	-	4,912	4,919	944	-	5,863	4,932	935	-	5,867	5,364	1,095	-	6,459
	INFORMATION TECHNOLOGY	3,262	4,244	-	7,507	3,884	3,831	-	7,715	3,976	3,969	-	7,944	4,065	4,051	-	8,116
	PEOPLE AND CULTURE DEPARTMENT	61	3	-	64	37	2	-	39	37	2	-	39	37	2	-	39
	REAL ESTATE, LAND SERVICES & FACILITIES	78	1,502	-	1,581	69	429	1,103	1,600	86	429	1,136	1,651	91	438	1,171	1,700
	SAFETY MANAGEMENT SYSTEMS	336	17	-	353	324	17	-	341	403	32	-	435	403	21	-	424
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	399	155	-	554	399	155	-	554	408	155	-	563	414	155	-	569
Totals		10,413	7,406	-	17,819	11,764	6,131	1,103	18,998	12,045	6,229	1,136	19,411	12,578	6,400	1,171	20,150
		sdge/ro	10,413	7,406	0	11,764	6,131	1,103	18,998	12,045	6,229	1,136	19,411	12,578	6,400	1,171	20,150

**SAN DIEGO GAS & ELECTRIC**  
**Shared Services Directs**  
**Test Year 2024 General Rate Case**

Total Net Shared Services (Directs)		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																	
	ADMINISTRATIVE & GENERAL	8,894	761	-	9,656	9,083	1,167	-	10,250	9,387	1,128	-	10,515	9,538	1,062	-	10,600
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	325	45	-	369	336	44	-	380	341	45	-	386	342	45	-	387
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	3,682	3,115	-	6,797	4,377	3,607	-	7,984	4,493	3,639	-	8,132	4,610	3,673	-	8,283
	GAS ENGINEERING	4,070	842	-	4,912	4,919	944	-	5,863	4,932	935	-	5,867	5,364	1,095	-	6,459
	INFORMATION TECHNOLOGY	15,664	28,894	-	44,558	16,484	27,122	-	43,606	16,758	28,518	-	45,275	17,208	30,007	-	47,215
	PEOPLE AND CULTURE DEPARTMENT	1,228	530	-	1,758	1,242	540	-	1,781	1,242	540	-	1,781	1,297	565	-	1,862
	REAL ESTATE, LAND SERVICES & FACILITIES	2,221	19,014	-	21,235	2,106	4,164	15,407	21,678	2,123	4,164	21,043	27,331	2,128	4,173	15,202	21,503
	SAFETY MANAGEMENT SYSTEMS	1,136	193	-	1,329	1,130	402	-	1,532	1,209	360	-	1,568	1,209	406	-	1,614
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	2,823	1,893	-	4,716	2,837	1,370	-	4,207	2,846	1,154	-	4,000	2,852	1,154	-	4,006
	<b>Totals</b>	<b>40,044</b>	<b>55,287</b>	<b>-</b>	<b>95,331</b>	<b>42,513</b>	<b>39,361</b>	<b>15,407</b>	<b>97,282</b>	<b>43,331</b>	<b>40,481</b>	<b>21,043</b>	<b>104,856</b>	<b>44,548</b>	<b>42,180</b>	<b>15,202</b>	<b>101,930</b>

**SAN DIEGO GAS & ELECTRIC  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

YEAR 2021	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2021				2021				2021			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>TOTAL RETAINED AMOUNT</b>	29,631	47,880	-	77,511	-	-	-	-	29,631	47,880	-	77,511
<b>Allocations Out</b>												
<b>SCG</b>												
ADMINISTRATIVE & GENERAL	1,603	282	-	1,885	1,268	63	-	1,331	2,871	345	-	3,217
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	3,730	3,176	-	6,906	2,950	715	-	3,665	6,680	3,891	-	10,571
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	13,406	25,787	-	39,193	10,603	5,802	-	16,405	24,009	31,589	-	55,599
PEOPLE AND CULTURE DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-	-
REAL ESTATE, LAND SERVICES & FACILITIES	165	1,678	-	1,843	131	378	-	508	296	2,056	-	2,352
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	762	301	-	1,063	603	68	-	671	1,365	369	-	1,734
<b>Totals</b>	<b>19,667</b>	<b>31,225</b>	<b>-</b>	<b>50,892</b>	<b>15,555</b>	<b>7,026</b>	<b>-</b>	<b>22,580</b>	<b>35,221</b>	<b>38,250</b>	<b>-</b>	<b>73,472</b>
<b>Corporate Center</b>												
ADMINISTRATIVE & GENERAL	217	35	-	252	188	8	-	196	405	43	-	448
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	269	229	-	498	234	51	-	285	502	280	-	783
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	555	1,073	-	1,628	482	241	-	724	1,037	1,315	-	2,352
PEOPLE AND CULTURE DEPARTMENT	63	20	-	83	55	5	-	59	117	25	-	142
REAL ESTATE, LAND SERVICES & FACILITIES	105	326	-	432	92	73	-	165	197	400	-	597
SAFETY MANAGEMENT SYSTEMS	21	4	-	25	18	1	-	19	39	5	-	44
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	172	125	-	296	149	28	-	177	321	153	-	474
<b>Totals</b>	<b>1,401</b>	<b>1,812</b>	<b>-</b>	<b>3,213</b>	<b>1,218</b>	<b>408</b>	<b>-</b>	<b>1,626</b>	<b>2,619</b>	<b>2,220</b>	<b>-</b>	<b>4,839</b>

**SAN DIEGO GAS & ELECTRIC  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

Unregulated Affiliates												
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	365	311	-	677	318	70	-	388	683	381	-	1,064
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	106	207	-	313	92	47	-	139	198	254	-	452
PEOPLE AND CULTURE DEPARTMENT	34	14	-	49	30	3	-	33	64	18	-	82
REAL ESTATE, LAND SERVICES & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY MANAGEMENT SYSTEMS	19	4	-	22	16	1	-	17	35	4	-	39
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	4	1	-	5	3	0	-	4	7	2	-	9
<b>Totals</b>	<b>528</b>	<b>537</b>	<b>-</b>	<b>1,066</b>	<b>459</b>	<b>121</b>	<b>-</b>	<b>580</b>	<b>988</b>	<b>658</b>	<b>-</b>	<b>1,646</b>
<b>TOTAL ALLOCATIONS OUT</b>	<b>21,596</b>	<b>33,575</b>	<b>-</b>	<b>55,171</b>	<b>17,232</b>	<b>7,554</b>	<b>-</b>	<b>24,786</b>	<b>38,828</b>	<b>41,129</b>	<b>-</b>	<b>79,957</b>
sdge/ro	21,596	33,575	0		17,232	7,554	-					
<b>TOTAL SDG&amp;E Shared Services Forecast</b>	<b>51,227</b>	<b>81,455</b>	<b>-</b>	<b>132,682</b>	<b>17,232</b>	<b>7,554</b>	<b>-</b>	<b>24,786</b>	<b>68,459</b>	<b>89,009</b>	<b>-</b>	<b>157,468</b>

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2021	79.09%	22.50%	22.50%
Bill to CorpCtr/Unregulated Affiliates	2021	86.94%	22.50%	22.50%

**SAN DIEGO GAS & ELECTRIC**  
**Billed Out, Plus Overheads**  
**Test Year 2024 General Rate Case**

YEAR 2022	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2022				2022				2022			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>TOTAL RETAINED AMOUNT</b>	30,750	33,230	14,304	78,284	-	-	-	-	30,750	33,230	14,304	78,284
<b>Allocations Out</b>												
<b>SCG</b>												
ADMINISTRATIVE & GENERAL	1,712	410	-	2,122	1,353	92	-	1,445	3,065	503	-	3,567
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	4,129	3,453	-	7,582	3,263	777	-	4,040	7,393	4,230	-	11,622
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	13,700	24,515	-	38,215	10,827	5,513	-	16,340	24,526	30,029	-	54,555
PEOPLE AND CULTURE DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-	-
REAL ESTATE, LAND SERVICES & FACILITIES	134	504	1,290	1,928	106	113	290	509	239	618	1,581	2,437
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	840	267	-	1,107	664	60	-	724	1,503	327	-	1,830
<b>Totals</b>	<b>20,514</b>	<b>29,150</b>	<b>1,290</b>	<b>50,954</b>	<b>16,212</b>	<b>6,556</b>	<b>290</b>	<b>23,058</b>	<b>36,726</b>	<b>35,706</b>	<b>1,581</b>	<b>74,012</b>
<b>Corporate Center</b>												
ADMINISTRATIVE & GENERAL	222	36	-	258	193	8	-	201	415	44	-	460
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	242	203	-	445	210	46	-	256	453	248	-	701
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	571	989	-	1,560	496	222	-	718	1,067	1,211	-	2,278
PEOPLE AND CULTURE DEPARTMENT	63	21	-	84	55	5	-	60	118	25	-	144
REAL ESTATE, LAND SERVICES & FACILITIES	315	873	158	1,345	273	196	35	505	588	1,069	193	1,850
SAFETY MANAGEMENT SYSTEMS	21	9	-	31	18	2	-	20	39	12	-	51
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	252	134	-	386	219	30	-	249	470	164	-	635
<b>Totals</b>	<b>1,686</b>	<b>2,264</b>	<b>158</b>	<b>4,108</b>	<b>1,465</b>	<b>509</b>	<b>35</b>	<b>2,010</b>	<b>3,151</b>	<b>2,774</b>	<b>193</b>	<b>6,118</b>

**SAN DIEGO GAS & ELECTRIC  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

Unregulated Affiliates													
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	438	366	-	804	380	82	-	463	818	449	-	1,267	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	103	217	-	320	90	49	-	138	193	265	-	459	-
PEOPLE AND CULTURE DEPARTMENT	35	14	-	49	30	3	-	33	65	18	-	82	-
REAL ESTATE, LAND SERVICES & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY MANAGEMENT SYSTEMS	19	8	-	27	16	2	-	18	35	10	-	46	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	187	58	-	245	162	13	-	175	349	71	-	420	-
<b>Totals</b>	<b>781</b>	<b>664</b>	<b>-</b>	<b>1,445</b>	<b>679</b>	<b>149</b>	<b>-</b>	<b>828</b>	<b>1,460</b>	<b>813</b>	<b>-</b>	<b>2,273</b>	<b>-</b>
<b>TOTAL ALLOCATIONS OUT</b>													
	22,981	32,078	1,448	56,507	18,356	7,214	326	25,896	41,337	39,293	1,773	82,403	-
sdge/ro	22,981	32,078	1,448		18,356	7,214	326						
<b>TOTAL SDG&amp;E Shared Services Forecast</b>													
	53,731	65,308	15,752	134,791	18,356	7,214	326	25,896	72,086	72,523	16,078	160,687	-

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2022	79.03%	22.49%	22.49%
Bill to CorpCtr/Unregulated Affiliates	2022	86.88%	22.49%	22.49%

**SAN DIEGO GAS & ELECTRIC  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

YEAR 2023	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2023				2023				2023			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>TOTAL RETAINED AMOUNT</b>	31,286	34,252	19,907	85,445	-	-	-	-	31,286	34,252	19,907	85,445
<b>Allocations Out</b>												
<b>SCG</b>												
ADMINISTRATIVE & GENERAL	1,750	412	-	2,161	1,384	93	-	1,476	3,134	504	-	3,638
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	4,261	3,488	-	7,749	3,370	785	-	4,154	7,631	4,273	-	11,904
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	14,018	26,289	-	40,308	11,085	5,915	-	17,001	25,104	32,205	-	57,308
PEOPLE AND CULTURE DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-	-
REAL ESTATE, LAND SERVICES & FACILITIES	134	504	1,784	2,422	106	113	401	621	239	618	2,186	3,043
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	840	267	-	1,107	664	60	-	724	1,504	327	-	1,831
<b>Totals</b>	<b>21,002</b>	<b>30,961</b>	<b>1,784</b>	<b>53,747</b>	<b>16,608</b>	<b>6,966</b>	<b>401</b>	<b>23,976</b>	<b>37,611</b>	<b>37,927</b>	<b>2,186</b>	<b>77,723</b>
<b>Corporate Center</b>												
ADMINISTRATIVE & GENERAL	232	36	-	268	202	8	-	210	434	45	-	478
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	250	205	-	455	217	46	-	263	467	251	-	718
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	572	1,042	-	1,614	497	234	-	732	1,070	1,276	-	2,346
PEOPLE AND CULTURE DEPARTMENT	63	21	-	84	55	5	-	60	118	25	-	144
REAL ESTATE, LAND SERVICES & FACILITIES	315	873	219	1,406	274	196	49	519	588	1,069	268	1,926
SAFETY MANAGEMENT SYSTEMS	21	8	-	29	18	2	-	20	39	10	-	49
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	252	110	-	362	219	25	-	244	471	135	-	606
<b>Totals</b>	<b>1,705</b>	<b>2,295</b>	<b>219</b>	<b>4,219</b>	<b>1,482</b>	<b>516</b>	<b>49</b>	<b>2,048</b>	<b>3,187</b>	<b>2,811</b>	<b>268</b>	<b>6,266</b>



**SAN DIEGO GAS & ELECTRIC  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

Unregulated Affiliates													
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	454	371	-	825	394	84	-	478	848	455	-	1,303	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	106	248	-	354	92	56	-	148	197	304	-	502	-
PEOPLE AND CULTURE DEPARTMENT	35	14	-	49	30	3	-	33	65	18	-	82	-
REAL ESTATE, LAND SERVICES & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY MANAGEMENT SYSTEMS	19	7	-	26	16	2	-	18	35	9	-	44	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	187	58	-	245	162	13	-	175	349	71	-	420	-
<b>Totals</b>	<b>799</b>	<b>699</b>	<b>-</b>	<b>1,499</b>	<b>695</b>	<b>157</b>	<b>-</b>	<b>852</b>	<b>1,494</b>	<b>857</b>	<b>-</b>	<b>2,351</b>	<b>-</b>
<b>TOTAL ALLOCATIONS OUT</b>	<b>23,506</b>	<b>33,955</b>	<b>2,003</b>	<b>59,465</b>	<b>18,785</b>	<b>7,640</b>	<b>451</b>	<b>26,876</b>	<b>42,292</b>	<b>41,595</b>	<b>2,454</b>	<b>86,341</b>	<b>-</b>
sdge/ro	23,506	33,955	2,003		18,785	7,640	451						
<b>TOTAL SDG&amp;E Shared Services Forecast</b>	<b>54,793</b>	<b>68,207</b>	<b>21,910</b>	<b>144,910</b>	<b>18,785</b>	<b>7,640</b>	<b>451</b>	<b>26,876</b>	<b>73,578</b>	<b>75,847</b>	<b>22,361</b>	<b>171,786</b>	<b>-</b>

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2023	79.08%	22.50%	22.50%
Bill to CorpCtr/Unregulated Affiliates	2023	86.93%	22.50%	22.50%

**SAN DIEGO GAS & ELECTRIC  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

YEAR 2024	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2024				2024				2024			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>TOTAL RETAINED AMOUNT</b>	31,969	35,780	14,031	81,780	-	-	-	-	31,969	35,780	14,031	81,780
<b>Allocations Out</b>												
<b>SCG</b>												
ADMINISTRATIVE & GENERAL	1,788	412	-	2,200	1,415	93	-	1,507	3,203	505	-	3,708
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	4,393	3,528	-	7,920	3,475	794	-	4,269	7,868	4,321	-	12,189
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	14,399	27,774	-	42,174	11,391	6,249	-	17,641	25,791	34,024	-	59,814
PEOPLE AND CULTURE DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-	-
REAL ESTATE, LAND SERVICES & FACILITIES	134	504	1,269	1,907	106	113	286	505	239	618	1,554	2,412
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	840	267	-	1,107	664	60	-	724	1,504	327	-	1,831
<b>Totals</b>	<b>21,553</b>	<b>32,485</b>	<b>1,269</b>	<b>55,308</b>	<b>17,051</b>	<b>7,309</b>	<b>286</b>	<b>24,645</b>	<b>38,604</b>	<b>39,795</b>	<b>1,554</b>	<b>79,953</b>
<b>Corporate Center</b>												
ADMINISTRATIVE & GENERAL	232	36	-	268	202	8	-	210	434	45	-	478
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	258	207	-	465	224	47	-	271	482	254	-	736
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	582	1,088	-	1,670	506	245	-	751	1,088	1,333	-	2,421
PEOPLE AND CULTURE DEPARTMENT	68	22	-	91	59	5	-	64	128	27	-	155
REAL ESTATE, LAND SERVICES & FACILITIES	315	873	155	1,342	274	196	35	505	588	1,069	189	1,847
SAFETY MANAGEMENT SYSTEMS	21	9	-	31	18	2	-	20	39	12	-	51
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	252	110	-	362	219	25	-	244	471	135	-	606
<b>Totals</b>	<b>1,728</b>	<b>2,346</b>	<b>155</b>	<b>4,229</b>	<b>1,502</b>	<b>528</b>	<b>35</b>	<b>2,065</b>	<b>3,230</b>	<b>2,874</b>	<b>189</b>	<b>6,294</b>

**SAN DIEGO GAS & ELECTRIC  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

Unregulated Affiliates													
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	470	377	-	847	408	85	-	493	878	462	-	1,340	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	110	252	-	362	95	57	-	152	205	309	-	514	-
PEOPLE AND CULTURE DEPARTMENT	40	16	-	55	34	4	-	38	74	19	-	93	-
REAL ESTATE, LAND SERVICES & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY MANAGEMENT SYSTEMS	19	8	-	27	16	2	-	18	35	10	-	46	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	187	58	-	245	162	13	-	175	349	71	-	420	-
<b>Totals</b>	<b>824</b>	<b>712</b>	<b>-</b>	<b>1,536</b>	<b>717</b>	<b>160</b>	<b>-</b>	<b>877</b>	<b>1,541</b>	<b>872</b>	<b>-</b>	<b>2,413</b>	<b>-</b>
<b>TOTAL ALLOCATIONS OUT</b>													
	24,105	35,543	1,423	61,072	19,270	7,997	320	27,587	43,375	43,540	1,744	88,659	-
	sdge/ro	24,105	35,543	1,423	19,270	7,997	320						
<b>TOTAL SDG&amp;E Shared Services Forecast</b>													
	56,075	71,323	15,454	142,852	19,270	7,997	320	27,587	75,345	79,320	15,774	170,439	-

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2024	79.11%	22.50%	22.50%
Bill to CorpCtr/Unregulated Affiliates	2024	86.96%	22.50%	22.50%
<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2024	79.11%	22.50%	22.50%
Bill to CorpCtr/Unregulated Affiliates	2024	86.96%	22.50%	22.50%

**SAN DIEGO GAS & ELECTRIC  
Corporate Center, Business Unit Charge-Up (BUCU)  
Test Year 2024 General Rate Case**

Corporate Center Reallocation	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Costs to CorpCtr												
From SDG&E	3,213	4,108	4,219	4,229	1,626	2,010	2,048	2,065	4,839	6,118	6,266	6,294
From SCG	889	754	766	776	543	492	500	513	1,431	1,247	1,266	1,289
Total Costs supporting CorpCtr	4,102	4,862	4,985	5,005	2,168	2,502	2,547	2,578	6,270	7,364	7,532	7,583

Reallocation Factors	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
SDG&E	33.15%	34.34%	34.49%	34.55%	33.15%	34.34%	34.49%	34.55%				
SCG	39.90%	39.18%	39.41%	39.79%	39.90%	39.18%	39.41%	39.79%				
Unreg Affiliates	26.95%	26.48%	26.10%	25.66%	26.95%	26.48%	26.10%	25.66%				
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				

Costs allocated back from CorpCtr	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
To SDG&E	1,360	1,670	1,719	1,729	719	859	879	891	2,079	2,529	2,598	2,620
To SCG	1,637	1,905	1,965	1,991	865	980	1,004	1,026	2,502	2,885	2,968	3,017
To Unreg Affiliates	1,105	1,288	1,301	1,284	584	663	665	661	1,690	1,950	1,966	1,946
Total Costs returned from CorpCtr	4,102	4,862	4,985	5,005	2,168	2,502	2,547	2,578	6,270	7,364	7,532	7,583
sdge/ro	1,360	1,670	1,719	1,729	719	859	879	891				
scg/ro	1,637	1,905	1,965	1,991	865	980	1,004	1,026				

**SAN DIEGO GAS & ELECTRIC**  
**Total Net Forecast (with Summary by Functional Area)**  
**Test Year 2024 General Rate Case**

	(A)				(B)				(C) = A + B			
	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
<b>TOTAL COMPANY SUMMARY</b>												
<b>RETAINED</b>	<b>77,511</b>	<b>78,284</b>	<b>85,445</b>	<b>81,780</b>	-	-	-	-	<b>77,511</b>	<b>78,284</b>	<b>85,445</b>	<b>81,780</b>
ALLOCATIONS IN												
SCG	17,819	18,998	19,411	20,150	13,375	14,722	15,066	15,697	31,194	33,720	34,476	35,846
BUCU	1,360	1,670	1,719	1,729	719	859	879	891	2,079	2,529	2,598	2,620
<b>TOTAL ALLOCATIONS IN</b>	<b>19,179</b>	<b>20,668</b>	<b>21,130</b>	<b>21,879</b>	<b>14,094</b>	<b>15,581</b>	<b>15,944</b>	<b>16,587</b>	<b>33,273</b>	<b>36,249</b>	<b>37,074</b>	<b>38,466</b>
OVERHEAD CREDIT												
Gross Amount	-	-	-	-	(24,786)	(25,896)	(26,876)	(27,587)	(24,786)	(25,896)	(26,876)	(27,587)
[Less] Payroll Tax & Supplemental Labor	-	-	-	-	1,547	1,669	1,713	1,760	1,547	1,669	1,713	1,760
<b>ADJUSTED OVERHEAD CREDIT</b>	-	-	-	-	<b>(23,240)</b>	<b>(24,227)</b>	<b>(25,163)</b>	<b>(25,828)</b>	<b>(23,240)</b>	<b>(24,227)</b>	<b>(25,163)</b>	<b>(25,828)</b>
					sdge/ro	(23,240)	(24,227)	(25,163)	(25,828)			
<b>TOTAL SDG&amp;E SHARED SERVICES FORECAST</b>	<b>96,690</b>	<b>98,951</b>	<b>106,575</b>	<b>103,659</b>	<b>(9,145)</b>	<b>(8,645)</b>	<b>(9,219)</b>	<b>(9,240)</b>	<b>87,545</b>	<b>90,306</b>	<b>97,356</b>	<b>94,419</b>

  

Retained		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL		8,282	8,902	9,146	9,301	-	-	-	-	8,282	8,902	9,146	9,301
CLEAN TRANSPORTATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS		-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION		-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY		5,691	6,827	6,974	7,126	-	-	-	-	5,691	6,827	6,974	7,126
GAS ENGINEERING		-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY		37,052	35,891	37,331	39,099	-	-	-	-	37,052	35,891	37,331	39,099
PEOPLE AND CULTURE DEPARTMENT		1,694	1,743	1,743	1,823	-	-	-	-	1,694	1,743	1,743	1,823
REAL ESTATE, LAND SERVICES & FACILITIES		19,654	20,077	25,680	19,804	-	-	-	-	19,654	20,077	25,680	19,804
SAFETY MANAGEMENT SYSTEMS		976	1,191	1,133	1,191	-	-	-	-	976	1,191	1,133	1,191
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY		4,162	3,653	3,437	3,437	-	-	-	-	4,162	3,653	3,437	3,437
<b>Totals</b>		<b>77,511</b>	<b>78,284</b>	<b>85,445</b>	<b>81,780</b>	-	-	-	-	<b>77,511</b>	<b>78,284</b>	<b>85,445</b>	<b>81,780</b>

**SAN DIEGO GAS & ELECTRIC**  
**Total Net Forecast (with Summary by Functional Area)**  
**Test Year 2024 General Rate Case**

Allocations In (SCG)		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL		1,374	1,349	1,368	1,299	1,381	1,276	1,330	1,306	2,754	2,625	2,698	2,606
CLEAN TRANSPORTATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS		369	380	386	387	354	365	371	372	723	745	757	759
CS - INFORMATION		-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY		1,106	1,157	1,157	1,157	784	838	838	839	1,890	1,995	1,996	1,996
GAS ENGINEERING		4,912	5,863	5,867	6,459	4,531	5,449	5,462	5,969	9,443	11,311	11,330	12,428
INFORMATION TECHNOLOGY		7,507	7,715	7,944	8,116	4,844	5,351	5,495	5,618	12,351	13,066	13,439	13,735
PEOPLE AND CULTURE DEPARTMENT		64	39	39	39	65	39	39	39	129	78	78	78
REAL ESTATE, LAND SERVICES & FACILITIES		1,581	1,600	1,651	1,700	592	592	621	642	2,173	2,192	2,273	2,341
SAFETY MANAGEMENT SYSTEMS		353	341	435	424	356	344	431	427	709	685	866	851
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY		554	554	563	569	469	468	478	484	1,023	1,022	1,041	1,053
<b>Totals</b>		<b>17,819</b>	<b>18,998</b>	<b>19,411</b>	<b>20,150</b>	<b>13,375</b>	<b>14,722</b>	<b>15,066</b>	<b>15,697</b>	<b>31,194</b>	<b>33,720</b>	<b>34,476</b>	<b>35,846</b>

Net Shared Services		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL		9,656	10,250	10,515	10,600	1,381	1,276	1,330	1,306	11,037	11,527	11,844	11,907
CLEAN TRANSPORTATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS		369	380	386	387	354	365	371	372	723	745	757	759
CS - INFORMATION		-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY		6,797	7,984	8,132	8,283	784	838	838	839	7,582	8,822	8,970	9,122
GAS ENGINEERING		4,912	5,863	5,867	6,459	4,531	5,449	5,462	5,969	9,443	11,311	11,330	12,428
INFORMATION TECHNOLOGY		44,558	43,606	45,275	47,215	4,844	5,351	5,495	5,618	49,403	48,957	50,771	52,834
PEOPLE AND CULTURE DEPARTMENT		1,758	1,781	1,781	1,862	65	39	39	39	1,823	1,821	1,821	1,901
REAL ESTATE, LAND SERVICES & FACILITIES		21,235	21,678	27,331	21,503	592	592	621	642	21,827	22,270	27,952	22,145
SAFETY MANAGEMENT SYSTEMS		1,329	1,532	1,568	1,614	356	344	431	427	1,685	1,876	1,999	2,041
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY		4,716	4,207	4,000	4,006	469	468	478	484	5,185	4,676	4,478	4,490
<b>Totals</b>		<b>95,331</b>	<b>97,282</b>	<b>104,856</b>	<b>101,930</b>	<b>13,375</b>	<b>14,722</b>	<b>15,066</b>	<b>15,697</b>	<b>108,706</b>	<b>112,004</b>	<b>119,922</b>	<b>117,626</b>

		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
BUCU In (CorpCtr Reallocation) to SDGE		1,360	1,670	1,719	1,729	719	859	879	891	2,079	2,529	2,598	2,620

		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Overhead Credit		-	-	-	-	(23,240)	(24,227)	(25,163)	(25,828)	(23,240)	(24,227)	(25,163)	(25,828)

		2021	2022	2023	2024
<b>TOTAL SDG&amp;E Shared Services Forecast</b>		<b>87,545</b>	<b>90,306</b>	<b>97,356</b>	<b>94,419</b>

SOUTHERN CALIFORNIA GAS COMPANY  
 Shared Services Directs  
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Incurred (100% Level Forecast)		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area	ADMINISTRATIVE & GENERAL	5,177	272	-	5,449	5,141	606	-	5,747	5,582	515	-	6,097	5,582	365	-	5,947
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	1,313	79	-	1,392	1,313	79	-	1,393	1,497	85	-	1,583	1,534	83	-	1,618
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - OFFICE OPERATIONS	3,535	811	-	4,346	3,745	811	-	4,556	3,745	811	-	4,556	3,745	811	-	4,556
	CYBERSECURITY	1,363	2,487	-	3,850	1,483	2,488	-	3,970	1,483	2,488	-	3,970	1,483	2,488	-	3,970
	GAS DISTRIBUTION	391	19	-	410	391	19	-	410	391	19	-	410	391	19	-	410
	GAS ENGINEERING	9,713	4,969	-	14,682	9,827	4,717	-	14,544	10,607	4,798	-	15,405	10,956	5,643	-	16,599
	GAS INTEGRITY PROGRAMS	1,853	267	-	2,120	2,351	352	-	2,703	2,002	282	-	2,284	2,197	302	-	2,499
	GAS STORAGE	351	17	-	368	317	21	-	339	317	21	-	339	317	21	-	339
	GAS SYSTEM STAFF & TECHNOLOGY	3,597	2,004	-	5,601	4,536	2,389	-	6,925	5,892	2,786	-	8,678	6,795	3,064	-	9,859
	GAS TRANSMISSION	7,906	1,099	-	9,005	9,586	1,166	-	10,753	10,892	1,234	-	12,127	12,008	1,293	-	13,302
	INFORMATION TECHNOLOGY	10,799	14,902	-	25,701	12,286	14,093	-	26,378	12,478	14,398	-	26,875	12,678	14,586	-	27,263
	PEOPLE AND CULTURE DEPARTMENT	311	13	-	324	311	13	-	324	311	13	-	324	311	13	-	324
	REAL ESTATE & FACILITIES	832	21,431	-	22,263	1,024	2,699	19,733	23,455	1,111	2,699	20,349	24,158	1,180	1,715	21,031	23,925
	SAFETY MANAGEMENT SYSTEMS	1,820	88	-	1,908	1,820	89	-	1,909	2,276	166	-	2,442	2,276	110	-	2,386
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	3,092	1,226	-	4,318	3,091	1,226	-	4,317	3,181	1,226	-	4,407	3,241	1,226	-	4,467
Totals		52,053	49,684	-	101,737	57,220	30,767	19,733	107,721	61,764	31,540	20,349	113,653	64,693	31,738	21,031	117,462
	scg/ro	52,053	49,684	-		57,220	30,767	19,733		61,764	31,540	20,349		64,693	31,738	21,031	

Allocations Out		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area	ADMINISTRATIVE & GENERAL	1,307	74	-	1,381	1,166	185	-	1,351	1,232	139	-	1,371	1,232	70	-	1,302
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	40	2	-	42	40	2	-	42	46	3	-	48	47	2	-	49
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - OFFICE OPERATIONS	285	42	-	327	296	42	-	338	296	42	-	338	296	42	-	338
	CYBERSECURITY	631	570	-	1,201	687	570	-	1,257	687	570	-	1,257	687	570	-	1,257
	GAS DISTRIBUTION	49	2	-	52	49	2	-	52	49	2	-	52	49	2	-	52
	GAS ENGINEERING	814	251	-	1,065	875	297	-	1,172	954	300	-	1,253	985	397	-	1,383
	GAS INTEGRITY PROGRAMS	1,853	267	-	2,120	2,351	352	-	2,703	2,002	282	-	2,284	2,197	302	-	2,499
	GAS STORAGE	34	2	-	36	31	(115)	-	(84)	31	(115)	-	(84)	31	(115)	-	(84)
	GAS SYSTEM STAFF & TECHNOLOGY	406	213	-	619	534	267	-	801	690	318	-	1,009	786	355	-	1,142
	GAS TRANSMISSION	915	107	-	1,022	1,079	113	-	1,192	1,207	120	-	1,327	1,316	126	-	1,441
	INFORMATION TECHNOLOGY	3,504	4,546	-	8,050	4,115	4,015	-	8,130	4,208	4,154	-	8,363	4,310	4,238	-	8,548
	PEOPLE AND CULTURE DEPARTMENT	65	3	-	67	39	2	-	41	39	2	-	41	39	2	-	41
	REAL ESTATE & FACILITIES	82	1,739	-	1,821	80	472	1,313	1,864	99	472	1,353	1,923	103	470	1,395	1,969
	SAFETY MANAGEMENT SYSTEMS	336	17	-	353	324	17	-	341	403	32	-	435	403	21	-	424
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	399	155	-	554	399	155	-	554	408	155	-	563	414	155	-	569
Totals		10,719	7,990	-	18,709	12,064	6,376	1,313	19,753	12,349	6,476	1,353	20,178	12,894	6,638	1,395	20,927
	scg/ro	10,719	7,990	-		12,064	6,376	1,313		12,349	6,476	1,353		12,894	6,638	1,395	

SOUTHERN CALIFORNIA GAS COMPANY  
 Shared Services Directs  
 Test Year 2024 General Rate Case

Functional Area		2021				2022				2023				2024				
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	
Retained																		
	ADMINISTRATIVE & GENERAL	3,870	198	-	4,068	3,975	421	-	4,396	4,350	376	-	4,726	4,350	295	-	4,645	
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CS - FIELD & ADVANCED METER OPERATIONS	1,273	77	-	1,350	1,273	77	-	1,350	1,452	83	-	1,535	1,488	81	-	1,568	
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CS - OFFICE OPERATIONS	3,250	769	-	4,019	3,449	769	-	4,218	3,449	769	-	4,218	3,449	769	-	4,218	
	CYBERSECURITY	732	1,917	-	2,649	795	1,918	-	2,713	795	1,918	-	2,713	795	1,918	-	2,713	
	GAS DISTRIBUTION	342	17	-	358	342	16	-	358	342	16	-	358	342	16	-	358	
	GAS ENGINEERING	8,899	4,718	-	13,617	8,952	4,420	-	13,372	9,653	4,498	-	14,151	9,971	5,245	-	15,216	
	GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	GAS STORAGE	317	15	-	332	286	136	-	423	286	136	-	423	286	136	-	423	
	GAS SYSTEM STAFF & TECHNOLOGY	3,191	1,791	-	4,982	4,002	2,123	-	6,124	5,202	2,468	-	7,670	6,009	2,709	-	8,718	
	GAS TRANSMISSION	6,991	992	-	7,983	8,507	1,053	-	9,560	9,686	1,114	-	10,800	10,693	1,168	-	11,860	
	INFORMATION TECHNOLOGY	7,295	10,356	-	17,651	8,171	10,077	-	18,248	8,269	10,243	-	18,512	8,368	10,347	-	18,715	
	PEOPLE AND CULTURE DEPARTMENT	246	10	-	257	272	12	-	283	272	12	-	283	272	12	-	283	
	REAL ESTATE & FACILITIES	750	19,692	-	20,442	944	2,227	18,420	21,591	1,012	2,227	18,996	22,235	1,076	1,244	19,636	21,956	
	SAFETY MANAGEMENT SYSTEMS	1,484	71	-	1,555	1,496	72	-	1,567	1,873	134	-	2,007	1,873	89	-	1,962	
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	2,693	1,071	-	3,764	2,692	1,071	-	3,763	2,773	1,071	-	3,844	2,827	1,071	-	3,898	
<b>Totals</b>		<b>41,334</b>	<b>41,694</b>	<b>-</b>	<b>83,028</b>	<b>45,156</b>	<b>24,391</b>	<b>18,420</b>	<b>87,967</b>	<b>49,415</b>	<b>25,064</b>	<b>18,996</b>	<b>93,475</b>	<b>51,799</b>	<b>25,100</b>	<b>19,636</b>	<b>96,534</b>	
		scg/ro	41,334	41,694	-	45,156	24,391	18,420	87,967	49,415	25,064	18,996	93,475	51,799	25,100	19,636	96,534	

Functional Area		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Allocations In																	
	ADMINISTRATIVE & GENERAL	1,603	282	-	1,885	1,712	410	-	2,122	1,750	412	-	2,161	1,788	412	-	2,200
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBERSECURITY	3,730	3,176	-	6,906	4,129	3,453	-	7,582	4,261	3,488	-	7,749	4,393	3,528	-	7,920
	GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INFORMATION TECHNOLOGY	13,406	25,787	-	39,193	13,700	24,515	-	38,215	14,018	26,289	-	40,308	14,399	27,774	-	42,174
	PEOPLE AND CULTURE DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	REAL ESTATE & FACILITIES	165	1,678	-	1,843	134	504	1,290	1,928	134	504	1,784	2,422	134	504	1,269	1,907
	SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	762	301	-	1,063	840	267	-	1,107	840	267	-	1,107	840	267	-	1,107
<b>Totals</b>		<b>19,667</b>	<b>31,225</b>	<b>-</b>	<b>50,892</b>	<b>20,514</b>	<b>29,150</b>	<b>1,290</b>	<b>50,954</b>	<b>21,002</b>	<b>30,961</b>	<b>1,784</b>	<b>53,747</b>	<b>21,553</b>	<b>32,485</b>	<b>1,269</b>	<b>55,308</b>
		scg/ro	19,667	31,225	-	20,514	29,150	1,290	50,954	21,002	30,961	1,784	53,747	21,553	32,485	1,269	55,308



SOUTHERN CALIFORNIA GAS COMPANY  
 Shared Services Directs  
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Functional Area		2021				2022				2023				2024			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Total Net Shared Services (Directs)																	
	ADMINISTRATIVE & GENERAL	5,473	480	-	5,953	5,686	832	-	6,518	6,100	787	-	6,887	6,138	707	-	6,845
	CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - FIELD & ADVANCED METER OPERATIONS	1,273	77	-	1,350	1,273	77	-	1,350	1,452	83	-	1,535	1,488	81	-	1,568
	CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - OFFICE OPERATIONS	3,250	769	-	4,019	3,449	769	-	4,218	3,449	769	-	4,218	3,449	769	-	4,218
	CYBERSECURITY	4,462	5,094	-	9,556	4,924	5,371	-	10,296	5,056	5,406	-	10,463	5,188	5,446	-	10,634
	GAS DISTRIBUTION	342	17	-	358	342	16	-	358	342	16	-	358	342	16	-	358
	GAS ENGINEERING	8,899	4,718	-	13,617	8,952	4,420	-	13,372	9,653	4,498	-	14,151	9,971	5,245	-	15,216
	GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS STORAGE	317	15	-	332	286	136	-	423	286	136	-	423	286	136	-	423
	GAS SYSTEM STAFF & TECHNOLOGY	3,191	1,791	-	4,982	4,002	2,123	-	6,124	5,202	2,468	-	7,670	6,009	2,709	-	8,718
	GAS TRANSMISSION	6,991	992	-	7,983	8,507	1,053	-	9,560	9,686	1,114	-	10,800	10,693	1,168	-	11,860
	INFORMATION TECHNOLOGY	20,701	36,143	-	56,844	21,871	34,592	-	56,463	22,287	36,533	-	58,820	22,767	38,122	-	60,889
	PEOPLE AND CULTURE DEPARTMENT	246	10	-	257	272	12	-	283	272	12	-	283	272	12	-	283
	REAL ESTATE & FACILITIES	915	21,371	-	22,286	1,077	2,731	19,710	23,519	1,146	2,731	20,780	24,657	1,210	1,748	20,905	23,863
	SAFETY MANAGEMENT SYSTEMS	1,484	71	-	1,555	1,496	72	-	1,567	1,873	134	-	2,007	1,873	89	-	1,962
	SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	3,455	1,372	-	4,827	3,532	1,337	-	4,869	3,613	1,337	-	4,950	3,667	1,337	-	5,004
<b>Totals</b>		<b>61,001</b>	<b>72,919</b>	<b>-</b>	<b>133,920</b>	<b>65,670</b>	<b>53,541</b>	<b>19,710</b>	<b>138,921</b>	<b>70,417</b>	<b>56,025</b>	<b>20,780</b>	<b>147,222</b>	<b>73,352</b>	<b>57,585</b>	<b>20,905</b>	<b>151,842</b>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Billed Out, Plus Overheads**  
**Test Year 2024 General Rate Case**

YEAR 2021	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2021				2021				2021			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>TOTAL RETAINED AMOUNT</b>	41,334	41,694	-	83,028	-	-	-	-	41,334	41,694	-	83,028
<b>Allocations Out</b>												
<b>SDG&amp;E</b>												
ADMINISTRATIVE & GENERAL	1,300	73	-	1,374	1,356	25	-	1,381	2,656	98	-	2,754
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	40	2	-	42	42	1	-	42	82	3	-	85
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	285	42	-	327	297	14	-	311	582	56	-	638
CYBERSECURITY	581	524	-	1,106	606	178	-	784	1,187	703	-	1,890
GAS DISTRIBUTION	49	2	-	52	51	1	-	52	100	3	-	104
GAS ENGINEERING	814	251	-	1,065	848	85	-	934	1,662	336	-	1,999
GAS INTEGRITY PROGRAMS	1,853	267	-	2,120	1,932	91	-	2,023	3,785	358	-	4,143
GAS STORAGE	34	2	-	36	35	1	-	36	69	2	-	71
GAS SYSTEM STAFF & TECHNOLOGY	406	213	-	619	423	72	-	495	829	286	-	1,114
GAS TRANSMISSION	915	107	-	1,022	954	36	-	990	1,869	143	-	2,012
INFORMATION TECHNOLOGY	3,262	4,244	-	7,507	3,402	1,442	-	4,844	6,664	5,687	-	12,351
PEOPLE AND CULTURE DEPARTMENT	61	3	-	64	64	1	-	65	125	3	-	129
REAL ESTATE & FACILITIES	78	1,502	-	1,581	82	511	-	592	160	2,013	-	2,173
SAFETY MANAGEMENT SYSTEMS	336	17	-	353	350	6	-	356	686	23	-	709
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	399	155	-	554	416	53	-	469	815	208	-	1,023
<b>Totals</b>	<b>10,413</b>	<b>7,406</b>	<b>-</b>	<b>17,819</b>	<b>10,859</b>	<b>2,517</b>	<b>-</b>	<b>13,375</b>	<b>21,272</b>	<b>9,923</b>	<b>-</b>	<b>31,194</b>
<b>Corporate Center</b>												
ADMINISTRATIVE & GENERAL	7	0	-	8	8	0	-	8	15	1	-	16
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	50	45	-	95	56	15	-	72	107	60	-	167
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	242	301	-	543	273	102	-	375	515	404	-	919
PEOPLE AND CULTURE DEPARTMENT	2	0	-	2	3	0	-	3	5	0	-	5
REAL ESTATE & FACILITIES	4	236	-	240	4	80	-	85	8	317	-	325
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>305</b>	<b>584</b>	<b>-</b>	<b>889</b>	<b>344</b>	<b>198</b>	<b>-</b>	<b>543</b>	<b>650</b>	<b>782</b>	<b>-</b>	<b>1,431</b>

**SOUTHERN CALIFORNIA GAS COMPANY  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

Unregulated Affiliates												
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-
PEOPLE AND CULTURE DEPARTMENT	1	0	-	1	1	0	-	1	2	0	-	2
REAL ESTATE & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>2</b>
<b>TOTAL ALLOCATIONS OUT</b>	<b>10,719</b>	<b>7,990</b>	<b>-</b>	<b>18,709</b>	<b>11,204</b>	<b>2,715</b>	<b>-</b>	<b>13,919</b>	<b>21,923</b>	<b>10,705</b>	<b>-</b>	<b>32,628</b>
<i>scg/ro</i>	10,719	7,990	0		11,204	2,715	-					
<b>TOTAL SDG&amp;E Shared Services Forecast</b>	<b>52,053</b>	<b>49,684</b>	<b>-</b>	<b>101,737</b>	<b>11,204</b>	<b>2,715</b>	<b>-</b>	<b>13,919</b>	<b>63,257</b>	<b>52,399</b>	<b>-</b>	<b>115,656</b>

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2021	104.28%	33.98%	33.98%
Bill to CorpCtr/Unregulated Affiliates	2021	112.83%	33.98%	33.98%

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Billed Out, Plus Overheads**  
**Test Year 2024 General Rate Case**

YEAR 2022	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2022				2022				2022			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>TOTAL RETAINED AMOUNT</b>	45,156	24,391	18,420	87,967	-	-	-	-	45,156	24,391	18,420	87,967
<b>Allocations Out</b>												
<b>SDG&amp;E</b>												
ADMINISTRATIVE & GENERAL	1,164	184	-	1,349	1,214	63	-	1,276	2,378	247	-	2,625
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	40	2	-	42	42	1	-	42	82	3	-	85
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	296	42	-	338	308	14	-	323	604	56	-	660
CYBERSECURITY	633	524	-	1,157	660	178	-	838	1,293	703	-	1,995
GAS DISTRIBUTION	49	2	-	52	51	1	-	52	101	3	-	104
GAS ENGINEERING	875	297	-	1,172	912	101	-	1,013	1,786	398	-	2,184
GAS INTEGRITY PROGRAMS	2,351	352	-	2,703	2,451	120	-	2,570	4,801	472	-	5,273
GAS STORAGE	31	(87)	-	(57)	32	(30)	-	2	63	(117)	-	(54)
GAS SYSTEM STAFF & TECHNOLOGY	534	267	-	801	557	91	-	648	1,092	357	-	1,449
GAS TRANSMISSION	1,079	113	-	1,192	1,125	38	-	1,163	2,204	152	-	2,356
INFORMATION TECHNOLOGY	3,884	3,831	-	7,715	4,049	1,302	-	5,351	7,933	5,133	-	13,066
PEOPLE AND CULTURE DEPARTMENT	37	2	-	39	39	1	-	39	76	2	-	78
REAL ESTATE & FACILITIES	69	429	1,103	1,600	72	146	375	592	140	575	1,478	2,192
SAFETY MANAGEMENT SYSTEMS	324	17	-	341	338	6	-	344	662	23	-	685
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	399	155	-	554	416	53	-	468	814	208	-	1,022
<b>Totals</b>	<b>11,764</b>	<b>6,131</b>	<b>1,103</b>	<b>18,998</b>	<b>12,264</b>	<b>2,083</b>	<b>375</b>	<b>14,722</b>	<b>24,028</b>	<b>8,214</b>	<b>1,478</b>	<b>33,720</b>
<b>Corporate Center</b>												
ADMINISTRATIVE & GENERAL	2	0	-	2	2	0	-	2	4	0	-	4
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	54	45	-	100	61	15	-	77	116	60	-	176
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE	-	(28)	-	(28)	-	(9)	-	(9)	-	(37)	-	(37)
GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	231	184	-	415	260	63	-	323	491	247	-	737
PEOPLE AND CULTURE DEPARTMENT	1	0	-	1	2	0	-	2	3	0	-	3
REAL ESTATE & FACILITIES	11	43	210	264	13	15	71	98	24	57	281	362
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>300</b>	<b>245</b>	<b>210</b>	<b>754</b>	<b>338</b>	<b>83</b>	<b>71</b>	<b>492</b>	<b>637</b>	<b>328</b>	<b>281</b>	<b>1,247</b>

**SOUTHERN CALIFORNIA GAS COMPANY  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

Unregulated Affiliates												
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-
PEOPLE AND CULTURE DEPARTMENT	1	0	-	1	1	0	-	1	2	0	-	2
REAL ESTATE & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>2</b>
<b>TOTAL ALLOCATIONS OUT</b>	<b>12,064</b>	<b>6,376</b>	<b>1,313</b>	<b>19,753</b>	<b>12,603</b>	<b>2,166</b>	<b>446</b>	<b>15,216</b>	<b>24,667</b>	<b>8,542</b>	<b>1,759</b>	<b>34,969</b>
scg/ro	12,064	6,376	1,313		12,603	2,166	446					
<b>TOTAL SDG&amp;E Shared Services Forecast</b>	<b>57,220</b>	<b>30,767</b>	<b>19,733</b>	<b>107,721</b>	<b>12,603</b>	<b>2,166</b>	<b>446</b>	<b>15,216</b>	<b>69,823</b>	<b>32,934</b>	<b>20,179</b>	<b>122,936</b>

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2022	104.25%	33.98%	33.98%
Bill to CorpCtr/Unregulated Affiliates	2022	112.79%	33.98%	33.98%

SOUTHERN CALIFORNIA GAS COMPANY  
 Billed Out, Plus Overheads  
 Test Year 2024 General Rate Case

YEAR 2023	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2023				2023				2023			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>TOTAL RETAINED AMOUNT</b>	49,415	25,064	18,996	93,475	-	-	-	-	49,415	25,064	18,996	93,475
<b>Allocations Out</b>												
<b>SDG&amp;E</b>												
ADMINISTRATIVE & GENERAL	1,229	139	-	1,368	1,282	47	-	1,330	2,512	186	-	2,698
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	46	3	-	48	47	1	-	48	93	3	-	96
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	296	42	-	338	308	14	-	323	604	56	-	660
CYBERSECURITY	633	524	-	1,157	660	178	-	838	1,293	703	-	1,996
GAS DISTRIBUTION	49	2	-	52	51	1	-	52	101	3	-	104
GAS ENGINEERING	954	300	-	1,253	995	102	-	1,097	1,948	402	-	2,350
GAS INTEGRITY PROGRAMS	2,002	282	-	2,284	2,088	96	-	2,184	4,089	378	-	4,467
GAS STORAGE	31	(87)	-	(57)	32	(30)	-	2	63	(117)	-	(54)
GAS SYSTEM STAFF & TECHNOLOGY	690	318	-	1,009	720	108	-	828	1,410	426	-	1,837
GAS TRANSMISSION	1,207	120	-	1,327	1,259	41	-	1,299	2,465	161	-	2,626
INFORMATION TECHNOLOGY	3,976	3,969	-	7,944	4,147	1,349	-	5,495	8,122	5,317	-	13,439
PEOPLE AND CULTURE DEPARTMENT	37	2	-	39	39	1	-	39	76	2	-	78
REAL ESTATE & FACILITIES	86	429	1,136	1,651	90	146	386	621	176	575	1,523	2,273
SAFETY MANAGEMENT SYSTEMS	403	32	-	435	420	11	-	431	823	43	-	866
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	408	155	-	563	425	53	-	478	833	208	-	1,041
<b>Totals</b>	<b>12,045</b>	<b>6,229</b>	<b>1,136</b>	<b>19,411</b>	<b>12,563</b>	<b>2,117</b>	<b>386</b>	<b>15,066</b>	<b>24,608</b>	<b>8,346</b>	<b>1,523</b>	<b>34,476</b>
<b>Corporate Center</b>												
ADMINISTRATIVE & GENERAL	2	0	-	2	2	0	-	2	5	0	-	5
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	54	45	-	100	61	15	-	77	116	60	-	176
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE	-	(28)	-	(28)	-	(9)	-	(9)	-	(37)	-	(37)
GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	233	186	-	418	263	63	-	326	495	249	-	744
PEOPLE AND CULTURE DEPARTMENT	1	0	-	1	2	0	-	2	3	0	-	3
REAL ESTATE & FACILITIES	13	43	216	272	14	15	74	102	27	57	290	374
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>303</b>	<b>246</b>	<b>216</b>	<b>766</b>	<b>342</b>	<b>84</b>	<b>74</b>	<b>500</b>	<b>646</b>	<b>330</b>	<b>290</b>	<b>1,266</b>

**SOUTHERN CALIFORNIA GAS COMPANY  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

Unregulated Affiliates													
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-
PEOPLE AND CULTURE DEPARTMENT	1	0	-	1	1	0	-	1	2	0	-	2	2
REAL ESTATE & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>TOTAL ALLOCATIONS OUT</b>	<b>12,349</b>	<b>6,476</b>	<b>1,353</b>	<b>20,178</b>	<b>12,906</b>	<b>2,200</b>	<b>460</b>	<b>15,567</b>	<b>25,256</b>	<b>8,676</b>	<b>1,813</b>	<b>35,744</b>	
scg/ro	12,349	6,476	1,353		12,906	2,200	460						
<b>TOTAL SDG&amp;E Shared Services Forecast</b>	<b>61,764</b>	<b>31,540</b>	<b>20,349</b>	<b>113,653</b>	<b>12,906</b>	<b>2,200</b>	<b>460</b>	<b>15,567</b>	<b>74,671</b>	<b>33,740</b>	<b>20,809</b>	<b>129,219</b>	

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2023	104.30%	33.98%	33.98%
Bill to CorpCtr/Unregulated Affiliates	2023	112.85%	33.98%	33.98%

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Billed Out, Plus Overheads**  
**Test Year 2024 General Rate Case**

YEAR 2024	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2024				2024				2024			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
<b>TOTAL RETAINED AMOUNT</b>	51,799	25,100	19,636	96,534	-	-	-	-	51,799	25,100	19,636	96,534
<b>Allocations Out</b>												
<b>SDG&amp;E</b>												
ADMINISTRATIVE & GENERAL	1,229	70	-	1,299	1,283	24	-	1,306	2,512	94	-	2,606
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	47	2	-	49	49	1	-	50	95	3	-	99
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	296	42	-	338	308	14	-	323	604	56	-	661
CYBERSECURITY	633	524	-	1,157	660	178	-	839	1,293	703	-	1,996
GAS DISTRIBUTION	49	2	-	52	51	1	-	52	101	3	-	104
GAS ENGINEERING	985	397	-	1,383	1,028	135	-	1,163	2,013	532	-	2,546
GAS INTEGRITY PROGRAMS	2,197	302	-	2,499	2,292	103	-	2,394	4,488	405	-	4,893
GAS STORAGE	31	(87)	-	(57)	32	(30)	-	2	63	(117)	-	(54)
GAS SYSTEM STAFF & TECHNOLOGY	786	355	-	1,142	820	121	-	941	1,607	476	-	2,083
GAS TRANSMISSION	1,316	126	-	1,442	1,373	43	-	1,415	2,688	168	-	2,857
INFORMATION TECHNOLOGY	4,065	4,051	-	8,116	4,241	1,377	-	5,618	8,307	5,428	-	13,735
PEOPLE AND CULTURE DEPARTMENT	37	2	-	39	39	1	-	39	76	2	-	78
REAL ESTATE & FACILITIES	91	438	1,171	1,700	95	149	398	642	185	586	1,570	2,341
SAFETY MANAGEMENT SYSTEMS	403	21	-	424	420	7	-	427	823	28	-	851
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	414	155	-	569	432	53	-	484	845	208	-	1,053
<b>Totals</b>	<b>12,578</b>	<b>6,400</b>	<b>1,171</b>	<b>20,150</b>	<b>13,123</b>	<b>2,175</b>	<b>398</b>	<b>15,697</b>	<b>25,701</b>	<b>8,576</b>	<b>1,570</b>	<b>35,846</b>
<b>Corporate Center</b>												
ADMINISTRATIVE & GENERAL	2	0	-	2	2	0	-	2	5	0	-	5
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	54	45	-	100	62	15	-	77	116	60	-	176
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE	-	(28)	-	(28)	-	(9)	-	(9)	-	(37)	-	(37)
GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	244	187	-	432	276	64	-	339	520	251	-	771
PEOPLE AND CULTURE DEPARTMENT	1	0	-	1	2	0	-	2	3	0	-	3
REAL ESTATE & FACILITIES	13	33	223	269	14	11	76	101	27	44	299	371
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>315</b>	<b>238</b>	<b>223</b>	<b>776</b>	<b>356</b>	<b>81</b>	<b>76</b>	<b>513</b>	<b>671</b>	<b>319</b>	<b>299</b>	<b>1,289</b>



**SOUTHERN CALIFORNIA GAS COMPANY  
Billed Out, Plus Overheads  
Test Year 2024 General Rate Case**

Unregulated Affiliates													
ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
CLEAN TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM STAFF & TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-
PEOPLE AND CULTURE DEPARTMENT	1	0	-	1	1	0	-	1	2	0	-	2	2
REAL ESTATE & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY MANAGEMENT SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>TOTAL ALLOCATIONS OUT</b>	<b>12,894</b>	<b>6,638</b>	<b>1,395</b>	<b>20,927</b>	<b>13,480</b>	<b>2,256</b>	<b>474</b>	<b>16,210</b>	<b>26,374</b>	<b>8,894</b>	<b>1,869</b>	<b>37,138</b>	
scg/ro	12,894	6,638	1,395		13,480	2,256	474						
<b>TOTAL SDG&amp;E Shared Services Forecast</b>	<b>64,693</b>	<b>31,738</b>	<b>21,031</b>	<b>117,462</b>	<b>13,480</b>	<b>2,256</b>	<b>474</b>	<b>16,210</b>	<b>78,173</b>	<b>33,994</b>	<b>21,505</b>	<b>133,672</b>	

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2024	104.33%	33.99%	33.99%
Bill to CorpCtr/Unregulated Affiliates	2024	112.88%	33.99%	33.99%
<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2024	104.33%	33.99%	33.99%
Bill to CorpCtr/Unregulated Affiliates	2024	112.88%	33.99%	33.99%

**SOUTHERN CALIFORNIA GAS COMPANY  
Corporate Center, Business Unit Charge-Up (BCU)  
Test Year 2024 General Rate Case**

Corporate Center Reallocation		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs to CorpCtr		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
From SCG		889	754	766	776	543	492	500	513	1,431	1,247	1,266	1,289
From SDG&E		3,213	4,108	4,219	4,229	1,626	2,010	2,048	2,065	4,839	6,118	6,266	6,294
Total Costs supporting CorpCtr		4,102	4,862	4,985	5,005	2,168	2,502	2,547	2,578	6,270	7,364	7,532	7,583

  

Reallocation Factors	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
SCG	39.90%	39.18%	39.41%	39.79%	39.90%	39.18%	39.41%	39.79%				
SDG&E	33.15%	34.34%	34.49%	34.55%	33.15%	34.34%	34.49%	34.55%				
Unreg Affiliates	26.95%	26.48%	26.10%	25.66%	26.95%	26.48%	26.10%	25.66%				
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				

  

Costs allocated back from CorpCtr		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs allocated back from CorpCtr		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
To SCG		1,637	1,905	1,965	1,991	865	980	1,004	1,026	2,502	2,885	2,968	3,017
To SDG&E		1,360	1,670	1,719	1,729	719	859	879	891	2,079	2,529	2,598	2,620
To Unreg Affiliates		1,105	1,288	1,301	1,284	584	663	665	661	1,690	1,950	1,966	1,946
Total Costs returned from CorpCtr		4,102	4,862	4,985	5,005	2,168	2,502	2,547	2,578	6,270	7,364	7,532	7,583
scg/ro		1,637	1,905	1,965	1,991	865	980	1,004	1,026				
sdge/ro		1,360	1,670	1,719	1,729	719	859	879	891				

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Total Net Forecast (with Summary by Functional Area)**  
**Test Year 2024 General Rate Case**

	(A)				(B)				(C) = A + B			
	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
<b>TOTAL COMPANY SUMMARY</b>												
<b>RETAINED</b>	<b>83,028</b>	<b>87,967</b>	<b>93,475</b>	<b>96,534</b>	-	-	-	-	<b>83,028</b>	<b>87,967</b>	<b>93,475</b>	<b>96,534</b>
ALLOCATIONS IN												
SDG&E	50,892	50,954	53,747	55,308	22,580	23,058	23,976	24,645	73,472	74,012	77,723	79,953
BUCU	1,637	1,905	1,965	1,991	865	980	1,004	1,026	2,502	2,885	2,968	3,017
<b>TOTAL ALLOCATIONS IN</b>	<b>52,528</b>	<b>52,859</b>	<b>55,712</b>	<b>57,299</b>	<b>23,445</b>	<b>24,038</b>	<b>24,980</b>	<b>25,671</b>	<b>75,974</b>	<b>76,897</b>	<b>80,692</b>	<b>82,970</b>
OVERHEAD CREDIT												
Gross Amount	-	-	-	-	(13,919)	(15,216)	(15,567)	(16,210)	(13,919)	(15,216)	(15,567)	(16,210)
[Less] Payroll Tax & Supplemental Labor	-	-	-	-	796	889	915	958	796	889	915	958
<b>ADJUSTED OVERHEAD CREDIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,123)</b>	<b>(14,326)</b>	<b>(14,651)</b>	<b>(15,252)</b>	<b>(13,123)</b>	<b>(14,326)</b>	<b>(14,651)</b>	<b>(15,252)</b>
					scg/ro	(13,123)	(14,326)	(14,651)	(15,252)			
<b>TOTAL SCG SHARED SERVICES FORECAST</b>	<b>135,556</b>	<b>140,826</b>	<b>149,186</b>	<b>153,833</b>	<b>10,322</b>	<b>9,712</b>	<b>10,329</b>	<b>10,419</b>	<b>145,878</b>	<b>150,539</b>	<b>159,515</b>	<b>164,252</b>

  

Functional Area	Retained	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL		4,068	4,396	4,726	4,645	-	-	-	-	4,068	4,396	4,726	4,645
CLEAN TRANSPORTATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS		1,350	1,350	1,535	1,568	-	-	-	-	1,350	1,350	1,535	1,568
CS - INFORMATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS		4,019	4,218	4,218	4,218	-	-	-	-	4,019	4,218	4,218	4,218
CYBERSECURITY		2,649	2,713	2,713	2,713	-	-	-	-	2,649	2,713	2,713	2,713
GAS DISTRIBUTION		358	358	358	358	-	-	-	-	358	358	358	358
GAS ENGINEERING		13,617	13,372	14,151	15,216	-	-	-	-	13,617	13,372	14,151	15,216
GAS INTEGRITY PROGRAMS		-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE		332	423	423	423	-	-	-	-	332	423	423	423
GAS SYSTEM STAFF & TECHNOLOGY		4,982	6,124	7,670	8,718	-	-	-	-	4,982	6,124	7,670	8,718
GAS TRANSMISSION		7,983	9,560	10,800	11,860	-	-	-	-	7,983	9,560	10,800	11,860
INFORMATION TECHNOLOGY		17,651	18,248	18,512	18,715	-	-	-	-	17,651	18,248	18,512	18,715
PEOPLE AND CULTURE DEPARTMENT		257	283	283	283	-	-	-	-	257	283	283	283
REAL ESTATE & FACILITIES		20,442	21,591	22,235	21,956	-	-	-	-	20,442	21,591	22,235	21,956
SAFETY MANAGEMENT SYSTEMS		1,555	1,567	2,007	1,962	-	-	-	-	1,555	1,567	2,007	1,962
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY		3,764	3,763	3,844	3,898	-	-	-	-	3,764	3,763	3,844	3,898
<b>Totals</b>		<b>83,028</b>	<b>87,967</b>	<b>93,475</b>	<b>96,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,028</b>	<b>87,967</b>	<b>93,475</b>	<b>96,534</b>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Total Net Forecast (with Summary by Functional Area)**  
**Test Year 2024 General Rate Case**

Allocations In (SDG&E)		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL		1,885	2,122	2,161	2,200	1,331	1,445	1,476	1,507	3,217	3,567	3,638	3,708
CLEAN TRANSPORTATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS		-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS		-	-	-	-	-	-	-	-	-	-	-	-
CYBERSECURITY		6,906	7,582	7,749	7,920	3,665	4,040	4,154	4,269	10,571	11,622	11,904	12,189
GAS DISTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING		-	-	-	-	-	-	-	-	-	-	-	-
GAS INTEGRITY PROGRAMS		-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE		-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM STAFF & TECHNOLOGY		-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION		-	-	-	-	-	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY		39,193	38,215	40,308	42,174	16,405	16,340	17,001	17,641	55,599	54,555	57,308	59,814
PEOPLE AND CULTURE DEPARTMENT		-	-	-	-	-	-	-	-	-	-	-	-
REAL ESTATE & FACILITIES		1,843	1,928	2,422	1,907	508	509	621	505	2,352	2,437	3,043	2,412
SAFETY MANAGEMENT SYSTEMS		-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY		1,063	1,107	1,107	1,107	671	724	724	724	1,734	1,830	1,831	1,831
<b>Totals</b>		<b>50,892</b>	<b>50,954</b>	<b>53,747</b>	<b>55,308</b>	<b>22,580</b>	<b>23,058</b>	<b>23,976</b>	<b>24,645</b>	<b>73,472</b>	<b>74,012</b>	<b>77,723</b>	<b>79,953</b>

Net Shared Services		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
ADMINISTRATIVE & GENERAL		5,953	6,518	6,887	6,845	1,331	1,445	1,476	1,507	7,285	7,963	8,364	8,352
CLEAN TRANSPORTATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - FIELD & ADVANCED METER OPERATIONS		1,350	1,350	1,535	1,568	-	-	-	-	1,350	1,350	1,535	1,568
CS - INFORMATION		-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS		4,019	4,218	4,218	4,218	-	-	-	-	4,019	4,218	4,218	4,218
CYBERSECURITY		9,556	10,296	10,463	10,634	3,665	4,040	4,154	4,269	13,220	14,335	14,617	14,902
GAS DISTRIBUTION		358	358	358	358	-	-	-	-	358	358	358	358
GAS ENGINEERING		13,617	13,372	14,151	15,216	-	-	-	-	13,617	13,372	14,151	15,216
GAS INTEGRITY PROGRAMS		-	-	-	-	-	-	-	-	-	-	-	-
GAS STORAGE		332	423	423	423	-	-	-	-	332	423	423	423
GAS SYSTEM STAFF & TECHNOLOGY		4,982	6,124	7,670	8,718	-	-	-	-	4,982	6,124	7,670	8,718
GAS TRANSMISSION		7,983	9,560	10,800	11,860	-	-	-	-	7,983	9,560	10,800	11,860
INFORMATION TECHNOLOGY		56,844	56,463	58,820	60,889	16,405	16,340	17,001	17,641	73,249	72,803	75,821	78,529
PEOPLE AND CULTURE DEPARTMENT		257	283	283	283	-	-	-	-	257	283	283	283
REAL ESTATE & FACILITIES		22,286	23,519	24,657	23,863	508	509	621	505	22,794	24,028	25,278	24,368
SAFETY MANAGEMENT SYSTEMS		1,555	1,567	2,007	1,962	-	-	-	-	1,555	1,567	2,007	1,962
SUPPLY MGT, LOGISTICS, & SUPPLIER DIVERSITY		4,827	4,869	4,950	5,004	671	724	724	724	5,498	5,593	5,674	5,729
<b>Totals</b>		<b>133,920</b>	<b>138,921</b>	<b>147,222</b>	<b>151,842</b>	<b>22,580</b>	<b>23,058</b>	<b>23,976</b>	<b>24,645</b>	<b>156,500</b>	<b>161,979</b>	<b>171,198</b>	<b>176,487</b>

Functional Area	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
BUCU In (CorpCtr Reallocation) to SCG	1,637	1,905	1,965	1,991	865	980	1,004	1,026	2,502	2,885	2,968	3,017

Functional Area	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Overhead Credit	-	-	-	-	(13,123)	(14,326)	(14,651)	(15,252)	(13,123)	(14,326)	(14,651)	(15,252)

TOTAL SCG Shared Services Forecast	2021	2022	2023	2024
	145,878	150,539	159,515	164,252

**SAN DIEGO GAS & ELECTRIC  
Forecasted Shared Asset Projects  
Test Year 2024 General Rate Case**

<b>Asset Class</b>	<b>Project Description</b>	<b>Witness</b>	<b>In-Service-Date</b>	<b>Retained</b>	<b>SCG%</b>	<b>SECC%</b>	<b>UNREGS %</b>
Shared Common IT Software	RAMP - Cyber - SDGE - Internal Defenses	Mueller, L.	12/31/2022	60%	35%	5%	0%
Shared Common IT Software	RAMP - Cyber - SDGE - Sensitive Data Protection	Mueller, L.	3/31/2022	57%	39%	4%	0%
Shared Common IT Software	IT Quality and Continuous Testing Platforms (Tosca & SonarQube)	Exon, W.	Various	60%	30%	10%	0%
Shared Common IT Software	IT Quality and Continuous Testing Platforms (Tosca & SonarQube)	Exon, W.	12/31/2023	60%	30%	10%	0%
Shared Common IT Software	IT Quality and Continuous Testing Platforms (Tosca & SonarQube)	Exon, W.	Various	60%	30%	10%	0%
Shared Common IT Software	M365 Service Management & Governance	Exon, W.	3/31/2022	60%	40%	0%	0%
Shared Common IT Software	RAMP - Middleware Platforms Disaster Recovery 2022	Exon, W.	12/31/2022	60%	40%	0%	0%
Shared Common IT Software	RAMP - Middleware Platforms Disaster Recovery 2022	Exon, W.	12/31/2022	60%	40%	0%	0%
Shared Common IT Software	RAMP - IAAS – Infrastructure as a Service Implementation	Exon, W.	12/31/2024	60%	40%	0%	0%
Shared Common IT Software	RAMP - Cloud Foundations	Exon, W.	12/31/2024	73%	21%	6%	0%
Shared Common IT Software	RAMP - Flexera Data Platform (Technopedia)	Exon, W.	12/31/2022	50%	45%	5%	0%
Shared Common IT Software	RAMP - Flexera Data Platform (Technopedia)	Exon, W.	12/31/2022	50%	45%	5%	0%
Shared Common IT Software	RAMP - Advanced Data and Decision Modeling	Exon, W.	12/31/2022	80%	20%	0%	0%
Shared Common IT Software	RAMP - Advanced Data and Decision Modeling	Exon, W.	12/31/2023	80%	20%	0%	0%
Shared Common IT Software	RAMP - Advanced Data and Decision Modeling	Exon, W.	12/31/2024	80%	20%	0%	0%
Shared Common IT Software	RAMP- Situational Awareness Dashboards	Exon, W.	3/31/2022	95%	5%	0%	0%
Shared Common IT Software	RAMP- Situational Awareness Dashboards	Exon, W.	3/31/2022	95%	5%	0%	0%
Shared Common IT Software	GRC & Regulatory Management System - Phase 3	Exon, W.	12/31/2022	60%	40%	0%	0%
Shared Common IT Software	GRC & Regulatory Management System - Phase 3	Exon, W.	12/31/2022	60%	40%	0%	0%
Shared Common IT Software	GRC & Regulatory Management System - Phase 3	Exon, W.	12/31/2022	60%	40%	0%	0%
Shared Common IT Software	GRC & Regulatory Management System - Phase 3	Exon, W.	12/31/2023	60%	40%	0%	0%
Shared Common IT Software	GRC & Regulatory Management System - Phase 3	Exon, W.	12/31/2024	60%	40%	0%	0%
Shared Common IT Software	OpenShift Modernization on AWS (ROSA)	Exon, W.	2/28/2022	52%	43%	5%	0%
Shared Common IT Software	OpenShift Modernization on AWS (ROSA)	Exon, W.	2/28/2022	52%	43%	5%	0%
Shared Common IT Software	DevSecOps SCM GitHub	Exon, W.	12/31/2023	80%	20%	0%	0%
Shared Common IT Software	DevSecOps SCM GitHub	Exon, W.	12/31/2023	80%	20%	0%	0%
Shared Common IT Software	DevSecOps SCM GitHub	Exon, W.	12/31/2023	80%	20%	0%	0%
Shared Common IT Software	Test Acceleration Enablement (TAE) with DevSecOps	Exon, W.	Various	60%	30%	10%	0%
Shared Common IT Software	Test Acceleration Enablement (TAE) with DevSecOps	Exon, W.	Various	60%	30%	10%	0%
Shared Common IT Software	Source Code Management & DevOps Implementation	Exon, W.	12/31/2022	80%	20%	0%	0%
Shared Common IT Software	Source Code Management & DevOps Implementation	Exon, W.	12/31/2022	80%	20%	0%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Modernization	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Digi Remote Manager 2022	Exon, W.	9/30/2022	60%	40%	0%	0%
Shared Common IT Hardware	RAMP - Citrix Virtual Desktop Expansion (VDI) - Phase 2	Exon, W.	12/31/2024	59%	38%	3%	0%
Shared Common IT Hardware	RAMP - Citrix Virtual Desktop Expansion (VDI) - Phase 2	Exon, W.	12/31/2024	59%	38%	3%	0%
Shared Common IT Hardware	RAMP - Citrix Virtual Desktop Expansion (VDI) - Phase 2	Exon, W.	12/31/2024	59%	38%	3%	0%
Shared Common IT Hardware	RAMP - Emergency Communications Enhancements	Exon, W.	12/31/2022	60%	40%	0%	0%
Shared Common IT Hardware	RAMP - Emergency Communications Enhancements	Exon, W.	12/31/2022	60%	40%	0%	0%
Shared Common IT Hardware	RAMP - Emergency Communications Enhancements	Exon, W.	12/31/2022	60%	40%	0%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Stringent Compliance Tier 2023	Exon, W.	12/31/2023	57%	39%	4%	0%

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Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Stringent Compliance Tier 2023	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Stringent Compliance Tier 2023	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Stringent Compliance Tier 2023	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Elastic Cloud Storage (ECS) Capacity Expansion 2022	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Elastic Cloud Storage (ECS) Capacity Expansion 2022	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Elastic Cloud Storage (ECS) Capacity Expansion 2022	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Elastic Cloud Storage (ECS) Capacity Expansion 2022	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Elastic Cloud Storage (ECS) EX300 Hardware Refresh 2023	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Elastic Cloud Storage (ECS) EX300 Hardware Refresh 2023	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Elastic Cloud Storage (ECS) EX300 Hardware Refresh 2023	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Elastic Cloud Storage (ECS) EX300 Hardware Refresh 2023	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Archive Tier 2022	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Archive Tier 2022	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Archive Tier 2022	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Archive Tier 2022	Exon, W.	12/31/2022	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Isolated Hi-Perf-Low-Latency Worklo	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Isolated Hi-Perf-Low-Latency Worklo	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Isolated Hi-Perf-Low-Latency Worklo	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Network Attached Storage (NAS) Isolated Hi-Perf-Low-Latency Worklo	Exon, W.	12/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Digi Remote Manager 2023	Exon, W.	12/31/2023	60%	40%	0%	0%
Shared Common IT Hardware	RAMP - Digi Remote Manager 2023	Exon, W.	12/31/2023	60%	40%	0%	0%
Shared Common IT Hardware	RAMP - Digi Remote Manager 2023	Exon, W.	12/31/2023	60%	40%	0%	0%
Shared Common IT Hardware	Telecom Asset Management Capabilities	Exon, W.	3/31/2023	57%	39%	4%	0%
Shared Common IT Hardware	RAMP - Juniper 2022 Equipment Replacement Contract	Exon, W.	Various	64%	35%	1%	0%
Shared Common Structures & Improvements	Structures & Improvements Blanket - Shared Service Project	Tattersall, R.	4/30/2022	99%	1%	0%	0%
Shared Common Structures & Improvements	Structures & Improvements Blanket - Shared Service Project	Tattersall, R.	7/31/2023	47%	49%	3%	1%
Shared Common Structures & Improvements	Structures & Improvements Blanket - Shared Service Project	Tattersall, R.	10/31/2023	99%	1%	0%	0%
Shared Common Structures & Improvements	Structures & Improvements Blanket - Shared Service Project	Tattersall, R.	9/30/2023	98%	1%	1%	0%
Shared Common Structures & Improvements	SAFETY & ENVIRONMENTAL BLANKET - SHARED SERVICE PROJECTS	Tattersall, R.	4/30/2022	98%	2%	0%	0%
Shared Common Structures & Improvements	SAFETY & ENVIRONMENTAL BLANKET - SHARED SERVICE PROJECTS	Tattersall, R.	6/30/2022	99%	1%	0%	0%
Shared Common Structures & Improvements	Miscellaneous Equipment Blanket - Shared Service Projects	Tattersall, R.	3/31/2022	98%	1%	1%	0%
Shared Common Structures & Improvements	Miscellaneous Equipment Blanket - Shared Service Projects	Tattersall, R.	5/31/2022	99%	1%	0%	0%
Shared Common Structures & Improvements	Miscellaneous Equipment Blanket - Shared Service Projects	Tattersall, R.	4/30/2022	99%	1%	0%	0%
Shared Common Structures & Improvements	Miscellaneous Equipment Blanket - Shared Service Projects	Tattersall, R.	4/30/2022	99%	0%	1%	0%
Shared Common Structures & Improvements	Security Systems Blanket - Shared Service Projects	Tattersall, R.	3/31/2022	98%	2%	0%	0%
Shared Common Structures & Improvements	Security Systems Blanket - Shared Service Projects	Tattersall, R.	4/30/2022	47%	49%	3%	1%
Shared Common Structures & Improvements	Security Systems Blanket - Shared Service Projects	Tattersall, R.	6/30/2022	99%	0%	1%	0%
Shared Common Structures & Improvements	Infrastructure and Reliability Blanket - Shared Service Projects	Tattersall, R.	4/30/2022	99%	1%	0%	0%
Shared Common Structures & Improvements	Infrastructure and Reliability Blanket - Shared Service Projects	Tattersall, R.	5/31/2022	99%	1%	0%	0%
Shared Common Structures & Improvements	Infrastructure and Reliability Blanket - Shared Service Projects	Tattersall, R.	7/31/2022	99%	1%	0%	0%

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Shared Common Structures & Improvements	Infrastructure and Reliability Blanket - Shared Service Projects	Tattersall, R.	4/30/2022	99%	1%	0%	0%
Shared Common Structures & Improvements	Infrastructure and Reliability Blanket - Shared Service Projects	Tattersall, R.	5/31/2022	47%	49%	3%	1%
Shared Common Structures & Improvements	Infrastructure and Reliability Blanket - Shared Service Projects	Tattersall, R.	4/30/2022	47%	49%	3%	1%
Shared Common Structures & Improvements	Infrastructure and Reliability Blanket - Shared Service Projects	Tattersall, R.	4/30/2022	47%	49%	3%	1%
Shared Common Structures & Improvements	Remodel / Relocate / Reconfigure Blanket - Shared Service Project	Tattersall, R.	8/31/2023	98%	1%	1%	0%
Shared Common Structures & Improvements	Wildfire and Climate Resilience Center	Woldemariam, J.	11/30/2023	97%	2%	1%	0%
Shared Common Structures & Improvements	Beach Cities Racking & Canopy Installation	Tattersall, R.	3/31/2023	99%	0%	1%	0%
Shared Common Structures & Improvements	Beach Cities Storage Yard Asphalt Replacement	Tattersall, R.	12/31/2023	99%	0%	1%	0%
Shared Common Structures & Improvements	Eastern C&O Site Asphalt Replacement	Tattersall, R.	12/31/2023	99%	1%	0%	0%
Shared Common Structures & Improvements	Eastern C&O New Parking Upgrade	Tattersall, R.	6/30/2022	99%	1%	0%	0%
Shared Common Structures & Improvements	RBDC Generator 6 Installation	Tattersall, R.	7/31/2023	47%	49%	3%	1%
Shared Common Structures & Improvements	RBDC Pre-Action Zone Pipe Repair	Tattersall, R.	10/31/2022	47%	49%	3%	1%
Shared Common Structures & Improvements	RBDC Secure Walkway Installation	Tattersall, R.	4/30/2022	47%	49%	3%	1%
Shared Common Structures & Improvements	RBDC SRC (System Reliability Center) TI	Tattersall, R.	7/31/2022	47%	49%	3%	1%

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General Plant - Communications	RAMP 85678 - Network Infrastructure Extension	Exon, W.	8/31/2023	60%	36%	4%	0%
General Plant - Communications	RAMP 85678 - Network Infrastructure Extension	Exon, W.	8/31/2023	60%	36%	4%	0%
General Plant - Communications	RAMP 85678 - Network Infrastructure Extension	Exon, W.	6/30/2023	60%	36%	4%	0%
General Plant - Communications	RAMP 85620 - SCG Local Area Network Upgrade	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Communications	RAMP 85620 - SCG Local Area Network Upgrade	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Communications	RAMP 85620 - SCG Local Area Network Upgrade	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Communications	RAMP 85620 - SCG Local Area Network Upgrade	Exon, W.	6/30/2022	90%	10%	0%	0%
General Plant - Communications	RAMP 89034 - Remote Site Technology Refresh	Exon, W.	1/31/2023	80%	20%	0%	0%
General Plant - Communications	RAMP 89034 - Remote Site Technology Refresh	Exon, W.	1/31/2023	80%	20%	0%	0%
General Plant - Communications	89045 - Enterprise Voice System Refresh HW Purchase	Exon, W.	3/31/2023	75%	20%	5%	0%
General Plant - Communications	89045 - Enterprise Voice System Refresh HW Maintenance	Exon, W.	6/30/2023	75%	20%	5%	0%
General Plant - Communications	RAMP BC21114 - Emergency Response Command Center Enhancement	Exon, W.	1/31/2022	90%	10%	0%	0%
General Plant - Communications	RAMP BC21114 - Emergency Response Command Center Enhancement	Exon, W.	1/31/2022	90%	10%	0%	0%
General Plant - Computer Hardware	RAMP 89016 - Application Monitoring Refresh	Exon, W.	6/30/2024	61%	35%	4%	0%
General Plant - Computer Hardware	RAMP 89016 - Application Monitoring Refresh	Exon, W.	6/30/2024	61%	35%	4%	0%
General Plant - Computer Hardware	RAMP 89016 - Application Monitoring Refresh	Exon, W.	6/30/2024	61%	35%	4%	0%
General Plant - Computer Hardware	RAMP 89016 - Application Monitoring Refresh	Exon, W.	6/30/2022	61%	35%	4%	0%
General Plant - Computer Hardware	RAMP BC21191 - Compute Capacity Expansion 2023	Exon, W.	12/31/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21191 - Compute Capacity Expansion 2023	Exon, W.	12/31/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21191 - Compute Capacity Expansion 2023	Exon, W.	12/31/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21191 - Compute Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Computer Hardware	BC21113 - Enterprise Radio Media Workstation Replacement	Exon, W.	6/30/2022	90%	10%	0%	0%
General Plant - Computer Hardware	BC21113 - Enterprise Radio Media Workstation Replacement	Exon, W.	6/30/2022	90%	10%	0%	0%
General Plant - Computer Hardware	BC21113 - Enterprise Radio Media Workstation Replacement	Exon, W.	6/30/2022	90%	10%	0%	0%
General Plant - Computer Hardware	RAMP BC20175 - Backup and Recovery Capacity Expansion 2022	Exon, W.	6/30/2022	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC20176 - Recovery Vault Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21077 - Network Attached Storage Cyber Vault Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21077 - Network Attached Storage Cyber Vault Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21077 - Network Attached Storage Cyber Vault Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21077 - Network Attached Storage Cyber Vault Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21079 - Compute Database Hardware Capacity Expansion & Infra Demand Mgmt 2022	Exon, W.	12/31/2022	55%	41%	4%	0%
General Plant - Computer Hardware	RAMP BC21079 - Compute Database Hardware Capacity Expansion & Infra Demand Mgmt 2022	Exon, W.	11/30/2022	55%	41%	4%	0%
General Plant - Computer Hardware	RAMP BC21079 - Compute Database Hardware Capacity Expansion & Infra Demand Mgmt 2022	Exon, W.	11/30/2022	55%	41%	4%	0%
General Plant - Computer Hardware	RAMP BC21079 - Compute Database Hardware Capacity Expansion & Infra Demand Mgmt 2022	Exon, W.	6/30/2022	55%	41%	4%	0%
General Plant - Computer Hardware	BC21098 - Mobile Phone Refresh - 2022	Exon, W.	3/31/2022	53%	43%	4%	0%
General Plant - Computer Hardware	BC21098 - Mobile Phone Refresh - 2022	Exon, W.	3/31/2022	53%	43%	4%	0%
General Plant - Computer Hardware	BC21098 - Mobile Phone Refresh - 2022	Exon, W.	3/31/2022	53%	43%	4%	0%
General Plant - Computer Hardware	BC21098 - Mobile Phone Refresh - 2022	Exon, W.	3/31/2022	53%	43%	4%	0%
General Plant - Computer Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	10/31/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	10/31/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	10/31/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21116 - Backup and Recovery Hardware Refresh 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21118 - Recovery Vault Expansion 2024	Exon, W.	10/31/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21118 - Recovery Vault Expansion 2024	Exon, W.	10/31/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21118 - Recovery Vault Expansion 2024	Exon, W.	10/31/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21118 - Recovery Vault Expansion 2024	Exon, W.	6/30/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21119 - Network Attached Storage Cyber Vault Capacity Expansion 2024	Exon, W.	11/30/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21119 - Network Attached Storage Cyber Vault Capacity Expansion 2024	Exon, W.	6/30/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21120 - Compute Database Hardware Capacity Expansion 2023	Exon, W.	11/30/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21120 - Compute Database Hardware Capacity Expansion 2023	Exon, W.	11/30/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21120 - Compute Database Hardware Capacity Expansion 2023	Exon, W.	11/30/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21120 - Compute Database Hardware Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21121 - Compute Infrastructure Refresh 2024	Exon, W.	8/31/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21121 - Compute Infrastructure Refresh 2024	Exon, W.	8/31/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21121 - Compute Infrastructure Refresh 2024	Exon, W.	8/31/2024	47%	44%	9%	0%



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General Plant - Computer Hardware	RAMP BC21121 - Compute Infrastructure Refresh 2024	Exon, W.	6/30/2024	47%	44%	9%	0%
General Plant - Computer Hardware	RAMP BC21133 - GIS, Portal and Mobility Enhancements	Exon, W.	11/30/2024	83%	17%	0%	0%
General Plant - Computer Hardware	RAMP BC21136 - Upgrade Legacy Environment Storage	Exon, W.	11/30/2022	50%	50%	0%	0%
General Plant - Computer Hardware	RAMP BC21136 - Upgrade Legacy Environment Storage	Exon, W.	11/30/2022	50%	50%	0%	0%
General Plant - Computer Hardware	RAMP BC21136 - Upgrade Legacy Environment Storage	Exon, W.	11/30/2022	50%	50%	0%	0%
General Plant - Computer Hardware	RAMP BC21136 - Upgrade Legacy Environment Storage	Exon, W.	11/30/2022	50%	50%	0%	0%
General Plant - Computer Hardware	RAMP BC21136 - Upgrade Legacy Environment Storage	Exon, W.	6/30/2022	50%	50%	0%	0%
General Plant - Computer Hardware	RAMP BC21137 - Hardware Refresh 2022	Exon, W.	11/30/2022	50%	50%	0%	0%
General Plant - Computer Hardware	RAMP BC21137 - Hardware Refresh 2022	Exon, W.	11/30/2022	50%	50%	0%	0%
General Plant - Computer Hardware	RAMP BC21137 - Hardware Refresh 2022	Exon, W.	12/31/2022	50%	50%	0%	0%
General Plant - Computer Hardware	RAMP Perimeter Defenses	Mueller, L.	6/30/2022	57%	39%	4%	0%
General Plant - Computer Hardware	RAMP BC21144 - High Pressure Project Record (HPPR) Closeout	Exon, W.	12/31/2023	85%	15%	0%	0%
General Plant - Computer Hardware	BC21203 - Financial Risk Management - Risk Based Decision Making	Exon, W.	12/31/2024	50%	46%	4%	0%
General Plant - Computer Hardware	BC21203 - Financial Risk Management - Risk Based Decision Making	Exon, W.	6/30/2023	50%	46%	4%	0%
General Plant - Computer Hardware	RAMP BC21194 - Transmission - Gas Pipe Asset Management	Exon, W.	11/30/2024	50%	46%	4%	0%
General Plant - Computer Hardware	85670 - Supply Management & Logistics Modernization	Exon, W.	12/31/2022	60%	40%	0%	0%
General Plant - Computer Hardware	89022 - SAP Transformation	Exon, W.	4/30/2024	62%	34%	4%	0%
General Plant - Computer Hardware	89022 - SAP Transformation	Exon, W.	6/30/2023	62%	34%	4%	0%
General Plant - Software 2-4 Yrs	RAMP 89025 - Application Factory	Exon, W.	11/30/2022	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21147 - Project & Portfolio Mgmt System - Const - Phase 1 Labor (Same RAMP item as 00721A.01)	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21147 - Project & Portfolio Mgmt System - Const - Phase 1 Labor (Same RAMP item as 00721A.01)	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21151 - Project & Portfolio Management System - Storage	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21152 - Project & Portfolio Management System - Transmission	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21191 - Compute Capacity Expansion 2023	Exon, W.	12/31/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21191 - Compute Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP 85678 - Network Infrastructure Extension	Exon, W.	8/31/2023	60%	36%	4%	0%
General Plant - Software 5-8 Yrs	RAMP 85678 - Network Infrastructure Extension	Exon, W.	6/30/2022	60%	36%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21180 - IAM Cloud (P)	Exon, W.	12/31/2024	60%	36%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21180 - IAM Cloud (P)	Exon, W.	12/31/2024	60%	36%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21180 - IAM Cloud (P)	Exon, W.	6/30/2024	60%	36%	4%	0%
General Plant - Software 5-8 Yrs	89045 - Enterprise Voice System Refresh	Exon, W.	3/31/2023	75%	20%	5%	0%
General Plant - Software 5-8 Yrs	89045 - Enterprise Voice System Refresh	Exon, W.	3/31/2023	75%	20%	5%	0%
General Plant - Software 5-8 Yrs	89045 - Enterprise Voice System Refresh	Exon, W.	3/31/2023	75%	20%	5%	0%
General Plant - Software 5-8 Yrs	89045 - Enterprise Voice System Refresh	Exon, W.	6/30/2023	75%	20%	5%	0%
General Plant - Software 5-8 Yrs	89045 - Enterprise Voice System Refresh	Exon, W.	6/30/2022	75%	20%	5%	0%
General Plant - Software 5-8 Yrs	RAMP BC22006 - Cloud Foundation	Exon, W.	12/31/2024	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC22006 - Cloud Foundation	Exon, W.	12/31/2024	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 89033 - Compute Capacity Bulk Buy	Exon, W.	12/31/2022	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 89033 - Compute Capacity Bulk Buy	Exon, W.	12/31/2022	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC20175 - Backup and Recovery Capacity Expansion 2022	Exon, W.	9/30/2022	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC20175 - Backup and Recovery Capacity Expansion 2022	Exon, W.	9/30/2022	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC20175 - Backup and Recovery Capacity Expansion 2022	Exon, W.	6/30/2022	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC20176 - Recovery Vault Expansion 2023	Exon, W.	11/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC20176 - Recovery Vault Expansion 2023	Exon, W.	11/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC20176 - Recovery Vault Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC20176 - Recovery Vault Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21077 - Network Attached Storage Cyber Vault Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21077 - Network Attached Storage Cyber Vault Capacity Expansion 2023	Exon, W.	6/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21078 - Compute Capacity Expansion 2022	Exon, W.	11/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21078 - Compute Capacity Expansion 2022	Exon, W.	11/30/2023	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21079 - Compute Database Hardware Capacity Expansion & Infra Demand Mgmt 2022	Exon, W.	11/30/2022	55%	41%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21079 - Compute Database Hardware Capacity Expansion & Infra Demand Mgmt 2022	Exon, W.	6/30/2022	55%	41%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21101 - Infrastructure Monitoring Implementation	Exon, W.	6/30/2024	70%	25%	5%	0%
General Plant - Software 5-8 Yrs	RAMP BC21101 - Infrastructure Monitoring Implementation	Exon, W.	6/30/2024	70%	25%	5%	0%
General Plant - Software 5-8 Yrs	RAMP BC21101 - Infrastructure Monitoring Implementation	Exon, W.	6/30/2024	70%	25%	5%	0%
General Plant - Software 5-8 Yrs	RAMP BC21101 - Infrastructure Monitoring Implementation	Exon, W.	6/30/2022	70%	25%	5%	0%

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General Plant - Software 5-8 Yrs	RAMP BC21118 - Recovery Vault Expansion 2024	Exon, W.	10/31/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21118 - Recovery Vault Expansion 2024	Exon, W.	6/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21118 - Recovery Vault Expansion 2024	Exon, W.	6/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21119 - Network Attached Storage Cyber Vault Capacity Expansion 2024	Exon, W.	11/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21119 - Network Attached Storage Cyber Vault Capacity Expansion 2024	Exon, W.	11/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21119 - Network Attached Storage Cyber Vault Capacity Expansion 2024	Exon, W.	11/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21119 - Network Attached Storage Cyber Vault Capacity Expansion 2024	Exon, W.	6/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21119 - Network Attached Storage Cyber Vault Capacity Expansion 2024	Exon, W.	6/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21120 - Compute Database Hardware Capacity Expansion 2023	Exon, W.	11/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21121 - Compute Infrastructure Refresh 2024	Exon, W.	8/31/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21121 - Compute Infrastructure Refresh 2024	Exon, W.	6/30/2024	47%	44%	9%	0%
General Plant - Software 5-8 Yrs	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol	Exon, W.	12/31/2024	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol	Exon, W.	12/31/2024	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol	Exon, W.	12/31/2024	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21132 - Electronic Leak Survey - Pipeline Patrol	Exon, W.	6/30/2024	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21133 - GIS, Portal and Mobility Enhancements	Exon, W.	11/30/2024	83%	17%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21133 - GIS, Portal and Mobility Enhancements	Exon, W.	11/30/2024	83%	17%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21133 - GIS, Portal and Mobility Enhancements	Exon, W.	11/30/2024	83%	17%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21135 - Electronic Leak Survey - Transmission Survey/Patrol	Exon, W.	12/31/2024	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21135 - Electronic Leak Survey - Transmission Survey/Patrol	Exon, W.	12/31/2024	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21137 - Hardware Refresh 2022	Exon, W.	11/30/2022	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21137 - Hardware Refresh 2022	Exon, W.	6/30/2022	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21145 - Project & Portfolio Management System - Gas Distribution - Phase 1	Exon, W.	12/31/2023	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21145 - Project & Portfolio Management System - Gas Distribution - Phase 1	Exon, W.	12/31/2023	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 85620 - SCG Local Area Network Upgrade	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP Sensitive Data Protection	Mueller, L.	12/31/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Sensitive Data Protection	Mueller, L.	12/31/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Sensitive Data Protection	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Sensitive Data Protection	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Sensitive Data Protection	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Sensitive Data Protection	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Operational Technology (OT) Cybersecurity	Mueller, L.	12/31/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Operational Technology (OT) Cybersecurity	Mueller, L.	12/31/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Operational Technology (OT) Cybersecurity	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Operational Technology (OT) Cybersecurity	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Operational Technology (OT) Cybersecurity	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Operational Technology (OT) Cybersecurity	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Obsolete Information Technology (IT) Infrastructure and Application Replacement	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Obsolete Information Technology (IT) Infrastructure and Application Replacement	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Obsolete Information Technology (IT) Infrastructure and Application Replacement	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Obsolete Information Technology (IT) Infrastructure and Application Replacement	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Internal Defenses	Mueller, L.	12/31/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Internal Defenses	Mueller, L.	12/31/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Internal Defenses	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Internal Defenses	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Internal Defenses	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Internal Defenses	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Perimeter Defenses	Mueller, L.	12/31/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Perimeter Defenses	Mueller, L.	12/31/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Perimeter Defenses	Mueller, L.	6/30/2022	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Perimeter Defenses	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Perimeter Defenses	Mueller, L.	12/31/2023	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Perimeter Defenses	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Perimeter Defenses	Mueller, L.	12/31/2024	57%	39%	4%	0%
General Plant - Software 5-8 Yrs	RAMP Perimeter Defenses	Mueller, L.	6/30/2024	57%	39%	4%	0%

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General Plant - Software 5-8 Yrs	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	8/31/2022	77%	23%	0%	0%
General Plant - Software 5-8 Yrs	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	8/31/2022	77%	23%	0%	0%
General Plant - Software 5-8 Yrs	85673 - Speech Analytics and Workforce Management Upgrades	Exon, W.	6/30/2022	77%	23%	0%	0%
General Plant - Software 5-8 Yrs	89030 - Meter Data Management System (MDMS) Phase 1	Exon, W.	12/31/2023	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	89030 - Meter Data Management System (MDMS) Phase 1	Exon, W.	12/31/2023	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	89030 - Meter Data Management System (MDMS) Phase 1	Exon, W.	6/30/2022	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	89048 - Envoy Polymer Upgrade	Exon, W.	5/31/2022	87%	13%	0%	0%
General Plant - Software 5-8 Yrs	89048 - Envoy Polymer Upgrade	Exon, W.	5/31/2022	87%	13%	0%	0%
General Plant - Software 5-8 Yrs	89079 - Envoy Renewable Natural Gas (RNG)	Exon, W.	8/31/2023	87%	13%	0%	0%
General Plant - Software 5-8 Yrs	89079 - Envoy Renewable Natural Gas (RNG)	Exon, W.	8/31/2023	87%	13%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21012 - CCC Technology Modernization	Exon, W.	4/30/2024	78%	22%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21012 - CCC Technology Modernization	Exon, W.	4/30/2024	78%	22%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21012 - CCC Technology Modernization	Exon, W.	6/30/2023	78%	22%	0%	0%
General Plant - Software 5-8 Yrs	84387 - Employee Care Services Workers Comp Refresh	Exon, W.	6/30/2023	74%	25%	1%	0%
General Plant - Software 5-8 Yrs	84387 - Employee Care Services Workers Comp Refresh	Exon, W.	6/30/2023	74%	25%	1%	0%
General Plant - Software 5-8 Yrs	84387 - Employee Care Services Workers Comp Refresh	Exon, W.	6/30/2022	74%	25%	1%	0%
General Plant - Software 5-8 Yrs	RAMP BC21123 - Records & Document Management System (RDMS) Phase V 2022 - 2026	Exon, W.	6/30/2024	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21123 - Records & Document Management System (RDMS) Phase V 2022 - 2026	Exon, W.	6/30/2024	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21125 - Documents and Records Management System for SDG Gas Operations	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21125 - Documents and Records Management System for SDG Gas Operations	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21134 - 2022-2023 Work Management & Safety and Regulatory	Exon, W.	11/30/2023	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21134 - 2022-2023 Work Management & Safety and Regulatory	Exon, W.	11/30/2023	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21140 - Asset Investment Planning & Management (AIPM)	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21140 - Asset Investment Planning & Management (AIPM)	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21141 - Distributed Engineering Lifecycle Track'g Apps (DELTA)	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21141 - Distributed Engineering Lifecycle Track'g Apps (DELTA)	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21142 - System Enhancements and Workflow Management	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21144 - High Pressure Project Record (HPPR) Closeout	Exon, W.	12/31/2023	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21144 - High Pressure Project Record (HPPR) Closeout	Exon, W.	12/31/2023	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21164 - Closeout Processes	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21164 - Closeout Processes	Exon, W.	12/31/2022	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21177 - Electronic Leak Survey - Special Leak Survey/AOC	Exon, W.	12/31/2024	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21177 - Electronic Leak Survey - Special Leak Survey/AOC	Exon, W.	12/31/2024	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	BC21203 - Financial Risk Management - Risk Based Decision Making	Exon, W.	12/31/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21203 - Financial Risk Management - Risk Based Decision Making	Exon, W.	12/31/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21203 - Financial Risk Management - Risk Based Decision Making	Exon, W.	12/31/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21203 - Financial Risk Management - Risk Based Decision Making	Exon, W.	12/31/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21194 - Transmission - Gas Pipe Asset Management	Exon, W.	6/30/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21194 - Transmission - Gas Pipe Asset Management	Exon, W.	11/30/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21194 - Transmission - Gas Pipe Asset Management	Exon, W.	11/30/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	RAMP BC21194 - Transmission - Gas Pipe Asset Management	Exon, W.	6/30/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21149 - Project & Portfolio Mgmt System - Const - ES2P (Enterprise Source to Pay) Implementation	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	BC21149 - Project & Portfolio Mgmt System - Const - ES2P (Enterprise Source to Pay) Implementation	Exon, W.	12/31/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21211 - Asset Investment Planning and Management - Phase 2 Transmission	Exon, W.	12/31/2023	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21211 - Asset Investment Planning and Management - Phase 2 Transmission	Exon, W.	12/31/2023	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21212 - Asset Investment Planning and Management - Phase 3 Facilities	Exon, W.	12/31/2024	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP BC21212 - Asset Investment Planning and Management - Phase 3 Facilities	Exon, W.	12/31/2024	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 85637 - Environmental, Health and Safety (EH&S)	Exon, W.	4/30/2022	62%	37%	1%	0%
General Plant - Software 5-8 Yrs	RAMP 85637 - Environmental, Health and Safety (EH&S)	Exon, W.	4/30/2022	62%	37%	1%	0%
General Plant - Software 5-8 Yrs	RAMP 85637 - Environmental, Health and Safety (EH&S)	Exon, W.	4/30/2022	62%	37%	1%	0%
General Plant - Software 5-8 Yrs	85666 - Electronic Data Interface Exchange - Web Methods Modernization	Exon, W.	12/31/2024	46%	31%	23%	0%
General Plant - Software 5-8 Yrs	85666 - Electronic Data Interface Exchange - Web Methods Modernization	Exon, W.	12/31/2024	46%	31%	23%	0%
General Plant - Software 5-8 Yrs	85666 - Electronic Data Interface Exchange - Web Methods Modernization	Exon, W.	6/30/2022	46%	31%	23%	0%
General Plant - Software 5-8 Yrs	RAMP 85668 - Process Information Methane Abatement and Monitoring Support	Exon, W.	12/31/2023	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 85668 - Process Information Methane Abatement and Monitoring Support	Exon, W.	12/31/2023	85%	15%	0%	0%

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General Plant - Software 5-8 Yrs	85670 - Supply Management & Logistics Modernization	Exon, W.	12/31/2022	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	85670 - Supply Management & Logistics Modernization	Exon, W.	12/31/2022	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	85670 - Supply Management & Logistics Modernization	Exon, W.	12/31/2022	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	85671 - App Modernization and Vulnerability Reduction	Exon, W.	11/30/2022	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	85671 - App Modernization and Vulnerability Reduction	Exon, W.	11/30/2022	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 85694 - Gas Materials QA/QC, Field Management & Traceability	Exon, W.	4/30/2024	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 85694 - Gas Materials QA/QC, Field Management & Traceability	Exon, W.	4/30/2024	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 89004 - OpsQual Process Automation	Exon, W.	11/30/2023	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 89004 - OpsQual Process Automation	Exon, W.	11/30/2023	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 89004 - OpsQual Process Automation	Exon, W.	6/30/2023	85%	15%	0%	0%
General Plant - Software 5-8 Yrs	89019 - ES2P (Enterprise Source to Pay)	Exon, W.	6/30/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	89019 - ES2P (Enterprise Source to Pay)	Exon, W.	12/31/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	89019 - ES2P (Enterprise Source to Pay)	Exon, W.	6/30/2022	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	89022 - SAP Transformation	Exon, W.	4/30/2024	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	89022 - SAP Transformation	Exon, W.	4/30/2024	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	89022 - SAP Transformation	Exon, W.	6/30/2023	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	89038 - GRC & Regulatory Complex Search	Exon, W.	3/31/2022	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	89038 - GRC & Regulatory Complex Search	Exon, W.	3/31/2022	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	RAMP 89039 - Measurement and Reliability Compliance (MRC)	Exon, W.	6/30/2022	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 89039 - Measurement and Reliability Compliance (MRC)	Exon, W.	6/30/2022	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	RAMP 89078 - Environmental Health & Safety Management Modernization	Exon, W.	12/31/2024	62%	37%	1%	0%
General Plant - Software 5-8 Yrs	RAMP 89078 - Environmental Health & Safety Management Modernization	Exon, W.	12/31/2024	62%	37%	1%	0%
General Plant - Software 5-8 Yrs	BC2065 - ServiceNow Service Mapping	Exon, W.	12/31/2024	58%	40%	2%	0%
General Plant - Software 5-8 Yrs	BC2065 - ServiceNow Service Mapping	Exon, W.	12/31/2024	58%	40%	2%	0%
General Plant - Software 5-8 Yrs	BC2065 - ServiceNow Service Mapping	Exon, W.	6/30/2023	58%	40%	2%	0%
General Plant - Software 5-8 Yrs	BC21063 - Content Server Replacement	Exon, W.	12/31/2022	63%	33%	4%	0%
General Plant - Software 5-8 Yrs	BC21063 - Content Server Replacement	Exon, W.	12/31/2022	63%	33%	4%	0%
General Plant - Software 5-8 Yrs	BC21063 - Content Server Replacement	Exon, W.	12/31/2022	63%	33%	4%	0%
General Plant - Software 5-8 Yrs	BC21063 - Content Server Replacement	Exon, W.	6/30/2022	63%	33%	4%	0%
General Plant - Software 5-8 Yrs	89046 - App Modernization & Vulnerability Reduction Phase II	Exon, W.	9/30/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	89046 - App Modernization & Vulnerability Reduction Phase II	Exon, W.	9/30/2024	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	BC21093 - HR and Corp Center Data and App Modernization	Exon, W.	8/31/2024	60%	35%	5%	0%
General Plant - Software 5-8 Yrs	BC21093 - HR and Corp Center Data and App Modernization	Exon, W.	12/31/2024	60%	35%	5%	0%
General Plant - Software 5-8 Yrs	BC21097 - MS Enterprise License Agreement 2022-2025	Exon, W.	6/30/2022	53%	43%	4%	0%
General Plant - Software 5-8 Yrs	89075 - Digital Process Automation	Exon, W.	12/31/2024	88%	0%	12%	0%
General Plant - Software 5-8 Yrs	89075 - Digital Process Automation	Exon, W.	12/31/2024	88%	0%	12%	0%
General Plant - Software 5-8 Yrs	89075 - Digital Process Automation	Exon, W.	6/30/2022	88%	0%	12%	0%
General Plant - Software 5-8 Yrs	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution	Exon, W.	7/31/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution	Exon, W.	7/31/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21090 - ES2P (Enterprise Source to Pay) Analytics Solution	Exon, W.	6/30/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21094 - DBE Spend Reporting Enhancements	Exon, W.	3/31/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21094 - DBE Spend Reporting Enhancements	Exon, W.	3/31/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21199 - ES2P (Enterprise Source to Pay) Value Stream	Exon, W.	12/31/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21199 - ES2P (Enterprise Source to Pay) Value Stream	Exon, W.	12/31/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21199 - ES2P (Enterprise Source to Pay) Value Stream	Exon, W.	6/30/2023	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21204 - SAP S4/HANA - Business Optimization	Exon, W.	12/31/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21204 - SAP S4/HANA - Business Optimization	Exon, W.	12/31/2024	50%	46%	4%	0%
General Plant - Software 5-8 Yrs	BC21216 - HR Employee Lifecycle	Exon, W.	6/30/2024	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	BC21216 - HR Employee Lifecycle	Exon, W.	6/30/2024	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	BC21216 - HR Employee Lifecycle	Exon, W.	6/30/2022	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	BC22016 - HR Workforce Planning Tool	Exon, W.	12/31/2024	61%	33%	6%	0%
General Plant - Software 5-8 Yrs	BC22016 - HR Workforce Planning Tool	Exon, W.	6/30/2024	61%	33%	6%	0%
Trans - Structures and Improvements	CCM Building	Guy, B.	6/30/2024	93%	7%	0%	0%

**SAN DIEGO GAS & ELECTRIC  
Segmentation of Non-Labor Overheads into Business Segments  
Costs Incurred January 1, 2021 Through December 31, 2021  
Test Year 2024 General Rate Case**

Line	Account	Description	Overhead Allocated To:			Total Overhead (2021 \$)	Electric	Elec Generation	Gas
			Electric (2021 \$)	Elec Generation (2021 \$)	Gas (2021 \$)		Segmentation Rate	Segmentation Rate	Segmentation Rate
			(A)	(B)	(C)	(D) = A + B + C	(E) = A / D	(F) = B / D	(G) = C / D
1									
2	163.1	Warehousing	11,085,353	230,464	1,990,244	13,306,061	83.3%	1.7%	15.0%
3	163.2	Purchasing	4,969,411	261,836	1,445,229	6,676,476	74.4%	3.9%	21.6%
4	184.2	Fleet	32,255,475	229,459	8,996,034	41,480,968	77.8%	0.6%	21.7%
5	184.3	Shops	366,613	1,046	151,025	518,684	70.7%	0.2%	29.1%
6	184.6	Exempt Material	14,436,809	185,655	2,341,734	16,964,198	85.1%	1.1%	13.8%
7	184.7	Small Tools	3,661,177	10,175	1,507,861	5,179,213	70.7%	0.2%	29.1%

**SAN DIEGO GAS & ELECTRIC**  
**Derivation of 2021 Percentages of Common Accounts allocated to Electric and Gas Segments**  
**Customer Accounts (FERC 901 - 905)**  
**Test Year 2024 General Rate Case**

Line	Description	Electric (2020 \$)	%	Gas (2020 \$)	%
1					
2	TOTAL CUSTOMERS	1,483,227	62.21%	901,085	37.79%
3	Less: Comb. Customers	901,085			
4	Electric Only - Reg	<u>582,142</u>			
5					
6	TOTAL WEIGHTED CUSTOMERS	Customers	Weights	Wtd. Total	
7	Combined Customers	<u>901,085</u>	2	901,085	
8				901,085	
9	Electric Only - Reg.	<u>582,142</u>	1-1/3	776,189	
10	Total	<u>1,483,227</u>		<u>2,578,359</u>	
11					
12	ALLOCATION FACTORS	Electric	Gas	Total	
13					
14	Combined Customers, Segmented	901,085	901,085	1,802,170	
15	Wtd Elec Only Customers	<u>776,189</u>		776,189	
16	Total	<u>1,677,274</u>	901,085	<u>2,578,359</u>	
17					
18	GRC Segmentation Rate for Customer Accounts	<u>65.0%</u>	<u>35.0%</u>	<u>100.0%</u>	

**SAN DIEGO GAS & ELECTRIC**  
**Derivation of 2021 Percentages of Common Accounts allocated to Electric and Gas Segments**  
**Customer Information & Services (FERC 907 - 910)**  
**Test Year 2024 General Rate Case**

Line	Activity	Electric (2020 \$)	Gas (2020 \$)	Total (2020 \$)	Source
1		(A)	(B)	(C)	
2	Customer Information & Services	\$ 135,314,880	\$ 16,846,517	\$ 152,161,397	FERC Form 1, p 323, Line 171 & Form 2, p 325, Line 244
3		(D) = A / C	(E) = B / C		
4		88.9%	11.1%	100.0%	

**SAN DIEGO GAS & ELECTRIC**  
**Derivation of 2021 Percentages for Business Segment Allocation of A&G to Electric and Gas Segments**  
**FERC 920 - 935, with Exclusions**  
**Test Year 2024 General Rate Case**

Line	Description	Amount (2020 \$)	Worksheet Tab Reference
1			
2	DIRECT SALARY AND WAGES FOR ELECTRIC OPERATION AND MAINTENANCE		
3	Total Salary and Wages for Electric Segment, Electric Distribution/Transmission O&M	137,504,896	FERC Form 1, pg 354 - 355, Lines 2, 3, 4, 5, 9, 10
4	**Add: Salary and Wages for Procurement recovered under Electric Distribution rates	4,478,933	FERC 556/557 Expenses
5	Total Salary and Wages for Electric Segment	141,983,829	
6			
7	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
8	Total Company Salary and Wages for Operation and Maintenance	264,781,302	FERC Form 1, pg 354 - 355, Line 26
9	Less: Salary and Wages for Administrative and General	(64,983,355)	FERC Form 1, pg 354 - 355, Lines 7, 11, 20, 24
10			
11	Total Company Salary and Wages for Operation and Maintenance Excluding A&C	199,797,947	
12			
13	GRC Electric A&G O&M, excluding Electric Generation	<b>71.1%</b>	[Calculated - Line 5/Line 11]
14			
15	DIRECT SALARY AND WAGES FOR ELECTRIC GENERATION OPERATION AND MAINTENANCE		
16	Total Salary and Wages for Electric Production O&M	11,692,160	FERC Form 1, pg 354 - 355, Lines 1, 8
17	**Less: Salary and Wages for Procurement recovered under Electric Distribution rates	(4,478,933)	FERC 556/557 Expenses
18	Total Salary and Wages for Electric Generation Segment	7,213,227	
19			
20	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
21	Total Company Salary and Wages for Operation and Maintenance	264,781,302	FERC Form 1, pg 354 - 355, Line 26
22	Less: Salary and Wages for Administrative and General	(64,983,355)	FERC Form 1, pg 354 - 355, Lines 7, 11, 20, 24
23			
24	Total Company Salary and Wages for Operation and Maintenance Excluding A&C	199,797,947	
25			
26	GRC Electric Generation A&G O&M	<b>3.6%</b>	[Calculated - Line 18/Line 24]
27			
28	DIRECT SALARY AND WAGES FOR GAS OPERATION AND MAINTENANCE		
29	Total Salary and Wages for Gas Segment, O&M	50,600,891	FERC Form 1, pg 354 - 355, Line 14, 15, 16, 17, 18, 22, 23
30			
31	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
32	Total Company Salary and Wages for Operation and Maintenance	264,781,302	FERC Form 1, pg 354 - 355, Line 26
33	Less: Salary and Wages for Administrative and General	(64,983,355)	FERC Form 1, pg 354 - 355, Lines 7, 11, 20, 24
34			
35	Total Company Salary and Wages for Operation and Maintenance Excluding A&C	199,797,947	
36			
37	GRC Gas A&G O&M	<b>25.3%</b>	[Calculated - Line 29/Line 35]



**SAN DIEGO GAS & ELECTRIC**  
**Allocation of Cleaing Accounts & Labor Overheads to Capital**  
**Costs Incurred January 1, 2021 Through December 31, 2021**  
**Test Year 2024 General Rate Case**

Line Pool	% Capital	Total OH Loaded (2021 \$)	Total Capital (2021 \$)	<u>PCAT</u>	<u>PCAT</u>	<u>PCAT</u>
				Capital (2021 \$)	Special Billables <sup>1</sup> (2021 \$)	O&M and Other <sup>2</sup> (2021 \$)
	(F) = D / E	(E) = C + D	(D) = A + B	(A)	(B)	(C)
1						
2 Warehousing	93.6%	13,306,061	12,450,665	12,070,336	380,329	855,396
3 Purchasing	70.3%	6,676,476	4,696,790	4,582,198	114,591	1,979,686
4 Shops	46.7%	518,684	242,104	220,800	21,305	276,580
5 Exempt Material - Elec		14,441,635	13,770,218	13,420,249	349,969	671,417
6 Exempt Material - Gas		2,522,563	2,189,107	2,135,312	53,795	333,457
7 Exempt Material, Summary	94.1%	16,964,198	15,959,325			1,004,873
8 Small Tools	46.6%	5,179,213	2,413,601	2,199,708	213,893	2,765,611
9 Variable Pay (ICP)	46.5%	71,522,155	33,271,922	31,850,965	1,420,957	38,250,233
10 PLPD	43.2%	45,336,457	19,600,632	18,502,728	1,097,904	25,735,825
11 Workers' Compensation	45.3%	6,733,014	3,048,429	2,885,578	162,851	3,684,585
12 Employee Benefits	44.9%	81,017,484	36,390,413	34,495,883	1,894,530	44,627,071
13 Pension & PBOP	44.9%	28,520,715	12,811,197	12,144,165	667,032	15,709,518

Footnotes

<sup>1</sup> SDG&E considers Special Billable costs to be included in Capital work, as a predominant amount of costs are included in the fixed asset ledger accounts or other balance sheet (capital) accounts.

<sup>2</sup> Other includes Refundable and Affiliate Billing costs.

**SAN DIEGO GAS & ELECTRIC  
Fleet Reassignments to Capital  
Costs Incurred January 1, 2021 Through December 31, 2021  
Test Year 2024 General Rate Case**

Line	Business Segment	% Capital	Total Fleet (2021 \$)	Total Capital (2021 \$)	<u>PCAT</u>	<u>PCAT</u>	<u>PCAT</u>
					Capital (2021 \$)	Special Billables <sup>1</sup> (2021 \$)	O&M and Other <sup>2</sup> (2021 \$)
1		(F) = D / E	(E) = C + D	(D) = A + B	(A)	(B)	(C)
2	Summary Total	<b>54.5%</b>	41,480,968	22,604,720	19,961,415	2,643,305	18,876,248
3	Electric		32,484,934		17,006,694	1,970,672	13,507,568
4	Gas		8,996,034		2,954,722	672,633	5,368,680

Footnotes

- <sup>1</sup> SDG&E considers Special Billable costs to be included in Capital work, as a predominant amount of costs are included in the fixed asset ledger accounts or other balance sheet (capital) accounts.
- <sup>2</sup> Other includes Refundable and Affiliate Billing costs.

**SAN DIEGO GAS & ELECTRIC**  
**Reassignment of A&G Expenses to Capital**  
**Costs Incurred January 1, 2021 Through December 31, 2021**  
**Test Year 2024 General Rate Case**

Line	Company	A&G Costs Allocated to Capital Jobs (2021 \$)	Total A&G Costs Subject to Capitalization (2021 \$)	GRC A&G Reassignment to Capital Rate
1		(A)	(B)	(C) = A / B
2	SDG&E	18,285,881	154,311,191	
3	Sempra Energy	4,606,984	67,570,301	
4	SCG	1,851,807	68,907,795	
5				
6	Summary Total	24,744,672	290,789,287	<b>8.5%</b>

Notes:

(B) Costs subject to capitalization include Internal FERC 920,921, and Billed-in Affiliate A&G 923.

**SAN DIEGO GAS & ELECTRIC**  
**Carve-Out Allocation of Clearing Accounts from Electric, excl. Generation, to Electric Transmission O&M**  
**Costs Incurred January 1, 2021 Through December 31, 2021**  
**Test Year 2024 General Rate Case**

Line	Account	Description	<u>Overhead Allocated To:</u>		Total Electric, excl. Generation (2021 \$)	Electric Transmission O&M Rate Rate (D) = B / C
			Electric Distribution (2021 \$) (A)	Electric Transmission (2021 \$) (B)		
1					(C) = A + B	
2	163.1	Warehousing	436,971	123,413	560,384	22.0%
3	163.2	Purchasing	1,326,068	197,316	1,523,383	13.0%
4	184.2	Fleet	9,068,580	4,209,589	13,278,168	31.7%
5	184.3	Shops	127,487	45,176	172,662	26.2%
6	184.6	Exempt Material	491,317	148,231	639,548	23.2%
7	184.7	Small Tools	1,276,616	451,431	1,728,047	26.1%

**SAN DIEGO GAS & ELECTRIC**  
**Carve-Out Allocation of Clearing Accounts from Electric, excl. Generation, to Electric Transmission Capital**  
**Costs Incurred January 1, 2021 Through December 31, 2021**  
**Test Year 2024 General Rate Case**

Line	Account	Description	Overhead Allocated To:		Total Electric, excl. Generation (2021 \$)	Electric Transmission
			Electric Distribution (2021 \$)	Electric Transmission (2021 \$)		O&M Rate Rate
1			(A)	(B)	(C) = A + B	(D) = B / C
2	163.1	Warehousing	9,843,457	681,513	10,524,970	6.5%
3	163.2	Purchasing	2,221,699	1,224,328	3,446,028	35.5%
4	184.2	Fleet	18,166,724	810,582	18,977,307	4.3%
5	184.3	Shops	154,629	39,321	193,950	20.3%
6	184.6	Exempt Material	8,006,751	5,790,510	13,797,261	42.0%
7	184.7	Small Tools	1,542,798	390,332	1,933,130	20.2%

SDG&E  
COMMON ACCOUNT ALLOCATIONS  
2021  
(using 2020 actuals)

COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS		ET	ED	Generation	
Customer Accounts	901-905	65.1%	35.0%	100.0%				
Customer Service & Sales	907-916	88.9%	11.1%	100.0%				
Administrative & General	920-923	<b>74.7%</b>	25.3%	100.0%	<b>18.8%</b>	<b>76.4%</b>	<b>4.8%</b>	100.0%
Property Insurance	924	85.6%	14.4%	100.0%				
Injuries & Damages	925	74.7%	25.3%	100.0%	18.8%	76.4%	4.8%	100.0%
Pensions & Benefits	926	74.7%	25.3%	100.0%	18.8%	76.4%	4.8%	100.0%
Misc. Admin & General	928-935	74.7%	25.3%	100.0%	18.8%	76.4%	4.8%	100.0%
Depreciation and Amortization	403-404	74.7%	25.3%	100.0%				
Taxes other than Income Tax	408100C	74.7%	25.3%	100.0%				

Notes

\*\*Document provided by Regulatory Accounting

**SAN DIEGO GAS & ELECTRIC**  
**Derivation of Grossed-Up 2021 Electric Transmission O&M Allocation Rate**  
**Administrative & General Account (FERC 920.0 - FERC 935.6, with Exclusions)**  
**Test Year 2024 General Rate Case**

Line	Description of Action	Rate (from Common Alloc)	
1	Derived Electric Rate for A&G	74.7%	(A)
2			
3	Electric Generation Rate, subject to Electric ratio	4.8%	(B)
4			
5	Calculation to show Electric Generation as its own Business Segment	3.6%	(C) = A * B
6	(shows same result as (Ex. SCG-30-WP/SDG&E-34-WP) WP-44, Line 26)		
7			
8	Derived Electric Distribution Rate, when proportioned thru Electric	76.4%	(D)
9			
10	Derived Electric Rate for A&G	74.7%	(A)
11			
12	Less Electric Generation as its own Business Segment	3.6%	(C)
13			
14	Remaining Electric Rate (combined as Elec Distribution and Elec Transmission)	71.1%	(E) = A - C
15			
16	<b>FACTOR</b> of Derived Elec Rate / Remaining Electric Rate, excl. Elec Generation	1.07	(F) = D / E
17			
18	Derived Electric Transmission Rate, when proportioned thru Electric	18.8%	(G)
19			
20	Grossed-Up Electric Transmission Rate, as a proportion of Electric, excl. Elec Generation	<u>20.2%</u>	(H) = F * G

**SAN DIEGO GAS & ELECTRIC**  
**Derivation of 2016 Percentages of Electric Transmission Capital Allocation**  
**FERC Accounts: 920.0 - 923.5, 925.0 - 925.1, 926.0 - 926.5**  
**Costs Incurred January 1, 2021 Through December 31, 2021**  
**Test Year 2024 General Rate Case**

<b>Line Description</b>	<b>Amounts (2021 \$)</b>	
1		
2 Salary and Wages for Electric Transmission Capital Jobs	19,768,101	(A)
3		
4 DIRECT SALARY AND WAGES FOR ELECTRIC CAPITAL JOBS		
5 Total Salary and Wages, Electric, including Capital Removal	96,965,624	
6 **Less: Total Salary and Wages, Electric Generation (FERC 310-317 & 340-347)	68,439	
7 Net Direct Salary and Wages for Electric Capital Jobs	96,897,185	(B)
8		
9 GRC Electric Transmisison Capital Allocation Rate (excluding Electric Generation)	<b>20.4%</b>	<b>(C) = A / B</b>

Notes:  
Costs were identified by detailed FERC review and budget parameters alongside the Segmentation process.

**SAN DIEGO GAS & ELECTRIC**  
**Derivation of 2021 Electric Transmission O&M Allocation Rate**  
**Property Insurance (FERC Account 924)**  
**Test Year 2024 General Rate Case**  
**(\$ in thousands)**

Line	Description	Electric (2021 \$)	Electric Generation* (2021 \$)	Total Electric (2021 \$)	Gas (2021 \$)	Total (2021 \$)	Reference
1							
2	Total Distribution Plant <sup>1</sup>	(A) 7,761,349		7,761,349	2,557,058	10,318,407	Statement AD
3	Total Transmission Plant <sup>2</sup>	(B) 6,632,410		6,632,410		6,632,410	Statement AD
4	Total Steam Production Plant (Electric Generation)		557,045	557,045		557,045	Statement AD
5	Total Other Production Plant (Electric Generation)		529,466	529,466		529,466	Statement AD
6	General Plant	438,187	22,239	460,426		460,426	*Allocation of Common Plant
7	Common Plant	637,177	32,338	669,515	244,873	914,388	*Allocation of Common Plant
8	Total Plant in Service Excluding SONGS & Miscellaneous Intangible Plant	<u>15,469,124</u>	<u>1,141,087</u>	<u>16,610,211</u>	<u>2,801,931</u>	<u>19,412,142</u>	
9		(E)	(F)		(G)	(H)	
10							
11	Business Segment Allocation Factor	<u>79.7%</u>	<u>5.9%</u>		<u>14.4%</u>		
12		(I) = E / H	(J) = F / H		(K) = G / H		
13							
14	Total Electric Plant (not including Generation, General, Common)	(C) = A + B		14,393,759			
15							
16	Transmission Plant Property Insurance Allocation Factor	(D) = B / C		<u>46.1%</u>			

Notes:

\*Electric Common and General Plant allocated to Electric Generation based on 4.83% labor ratio

Footnote:

<sup>1</sup> The balance for Electric Distribution plant is derived base on a simple average balance using beginning and ending year balances

<sup>2</sup> The balance for Electric Transmission plant is derived based on a 13-month average balance



**SAN DIEGO GAS & ELECTRIC**  
**Derivation of 2021 Electric Transmission O&M Allocation Rate**  
**Wildfire Insurance (FERC 925.5)**  
**Test Year 2024 General Rate Case**  
**(\$ in thousands)**

Line	Description	Amount (2021 \$)	Reference
1			
2	DIRECT SALARY AND WAGES FOR ELECTRIC TRANSMISSION OPERATION AND MAINTENANCE		
3	Total Salary and Wages for Electric Transmissior	<u>28,060,114</u>	FERC Form 1, pp 354 & 355 - Lines 2, 9
4			
5	DIRECT SALARY AND WAGES FOR OPERATION AND MAINTENANCE		
6	Total Electric Salary and Wages for Operation and Maintenance	197,452,133	FERC Form 1, pp 354 & 355 - Line 12
7	Less: Salary and Wages for Electric Generation, net of costs recovered in Electric Distribution	(7,213,227)	(Ex. SCG-30-WP/SDG&E-34-WP) WP-44,
8	Less: Salary and Wages for Administrative and General	(48,255,077)	FERC Form 1, pp 354 & 355 - Line 7, 11
9	Net Company Salary and Wages for Operation and Maintenance	<u>141,983,829</u>	
10			
11	<b>GRC Electric Transmission O&amp;M Allocation Rate for Wildfire Insurance</b>	<b>19.8%</b>	[Calculated - Line 3/Line 9]

**2020 SDG&E FERC Form 1 Page 354 - 355**  
**For Use to Identify 2021 SDG&E Activity Reassignments & Allocations**

Line	Classification	Direct Payroll	Clearing Allocation	Total
1	El Prod	9,839,935		
2	El Trans	15,259,002		
3	El Dist	52,746,535		
4	El Cust Accts	18,435,537		
5	El Cust Svc and Info	17,172,183		
6	El Sales	-		
7	El A&G	46,674,881		
8	Maint Prod	1,852,225		
9	Maint Trans	12,801,112		
10	Maint Dist	21,090,527		
11	Maint A&G	1,580,196		
12	<b>Electric Total</b>	<b>197,452,133</b>	<b>49,588,497</b>	<b>247,040,630</b>
13	Gas Ops, Prod, Other Supply	-		
14	Gas Ops, Storage	103,894		
15	Gas Ops, Trans	2,816,959		
16	Gas Ops, Dist	27,707,954		
17	Gas Ops, Cust Accts	9,300,238		
18	Gas Ops, Cust Svc and Info	2,283,036		
19	Gas Ops, Sales	-		
20	Gas Ops, A&G	16,223,378		
21	Gas Maint, Storage	-		
22	Gas Maint, Trans	843,286		
23	Gas Maint, Dist	7,545,524		
24	Gas Maint, A&G	504,900		
25	<b>Gas Total</b>	<b>67,329,169</b>	<b>15,747,628</b>	<b>83,076,797</b>
26	<b>Total Operational &amp; Maintenance</b>	<b>264,781,302</b>	<b>65,336,125</b>	<b>330,117,427</b>
27	Cap Const, Elec Plant	76,961,317	131,721,151	208,682,468
28	Cap Const, Gas Plant	19,543,751	28,366,291	47,910,042
29	<b>Plant Total</b>	<b>96,505,068</b>	<b>160,087,442</b>	<b>256,592,510</b>
30	Cap Removal, Elect Plant	7,429,288	12,316,241	19,745,529
31	Cap Removal, Gas Plant	1,077,061	1,355,607	2,432,668
32	<b>Capital Removal Total</b>	<b>8,506,349</b>	<b>13,671,848</b>	<b>22,178,197</b>
33	3rd Party Billings, Gas	173,455	1,857,149	2,030,604
34	3rd Party Billings, Electric	751,146	5,387,804	6,138,950
35	<b>3rd party Billing Total</b>	<b>924,601</b>	<b>7,244,953</b>	<b>8,169,554</b>
36	Affiliate Billings, Gas	-	7,298,951	7,298,951
37	Affiliate Billings, Electric	-	19,956,281	19,956,281
38	<b>Affiliate Billings Total</b>	<b>-</b>	<b>27,255,232</b>	<b>27,255,232</b>
39	<b>Total Labor Stats</b>	<b>370,717,320</b>	<b>273,595,600</b>	<b>644,312,920</b>

**SOUTHERN CALIFORNIA GAS COMPANY  
Allocation of Clearing Accounts & Labor Overheads to Capital  
Costs Incurred January 1, 2021 Through December 31, 2021  
Test Year 2024 General Rate Case**

Line	Pool	% Capital	Total OH Loaded (2021 \$)	PCAT Capital (2021 \$)	PCAT O&M and Other <sup>1</sup> (2021 \$)
1		(D) = A / C	(C) = A + B	(A)	(B)
2	Warehousing	80.2%	19,882,297	15,954,603	3,927,694
3	Purchasing	57.5%	11,737,939	6,753,855	4,984,084
4	Shops	12.1%	1,881,745	227,319	1,654,426
5	Exempt Material - MPM	77.3%	11,882,998	9,186,782	2,696,216
6	Small Tools	12.0%	11,941,511	1,437,340	10,504,170
7	Variable Pay (ICP)	37.2%	83,323,541	30,995,867	52,327,674
8	PLPD	24.3%	60,375,543	14,658,887	45,716,656
9	Workers' Compensation <sup>2</sup>	26.3%	21,327,812	5,628,467	15,699,345
10	Employee Benefits <sup>2</sup>	26.3%	145,653,929	38,233,941	107,419,987
11	Pension & PBOP <sup>2</sup>	26.3%	118,785,496	31,243,551	87,541,945

Footnotes

<sup>1</sup> Other includes Refundable, Special Billable and Affiliate Billing costs.

<sup>2</sup> Average rate for Workers' Comp, Employee Benefits, and Pension & PBOP as they all have the same allocation base to eliminate small variances.

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Fleet Reassignments to Capital**  
**Costs Incurred January 1, 2021 Through December 31, 2021**  
**Test Year 2024 General Rate Case**

Line	Activity	% Capital	Total Fleet (2021 \$)	PCAT Capital (2021 \$)	PCAT Clearing (2021 \$)	PCAT O&M and Other <sup>1</sup> (2021 \$)
1		(E) = A / D	(D) = A + B + C	(A)	(B)	(C)
2	Directly Assigned		56,165,676	11,662,873	702,696	43,800,107
3	Reassigned Fleet <sup>2</sup>		-	286,974	(702,696)	415,722
4						
5	Summary Total	<b>21.3%</b>	56,165,676	11,949,847	-	44,215,829

Footnotes

<sup>1</sup> Other includes Refundable, Special Billable and Affiliate Billing costs.

<sup>2</sup> Clearing costs were reassigned from overhead pools.

**SOUTHERN CALIFORNIA GAS COMPANY**  
**Reassignment of A&G Expenses to Capital**  
**Costs Incurred January 1, 2021 Through December 31, 2021**  
**Test Year 2024 General Rate Case**

Line	Company	A&G Costs Allocated to Capital Jobs (2021 \$)	Total A&G Costs Subject to Capitalization (2021 \$)	GRC A&G Reassignment to Capital Rate
1		(A)	(B)	(C) = A / B
2	SCG	10,741,444	86,720,163	
3	Sempra Energy	4,466,366	79,631,512	
4	SDG&E	16,236,284	70,338,658	
5				
6	Summary Total	31,444,094	236,690,332	<b>13.3%</b>

Notes:

(B) Costs subject to capitalization include FERC 920,921,923