

Chapter 8
Cost Allocation Proceeding Workpapers

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Southern California Gas Company
September 30, 2022

Table 19			
2021 Total Transmission Costs (\$000)			
	(A)	(B)	C = (A) + (B)
	SoCalGas	SDG&E	Total
Capital-related Costs	273,927	34,350	308,277
O&M, A&G Expenses	223,088	33,469	256,557
	497,015	67,819	564,834

Table 20			
SoCalGas' Backbone Transmission Costs (\$000)			
	(A)	(B)	C = (A) x (B)
	SoCalGas Transmission	Backbone Transmission	SoCalGas Backbone
Capital-related Costs	273,927	73.4%	200,950
O&M, A&G Expenses	223,088	70.2%	156,533
	497,015		357,483

Embedded Backbone Transmission Costs for 2021 (\$000)			
	(A)	(B)	C = (A) + (B)
	SoCalGas	SDG&E	Combined Backbone Costs
Backbone Transmission Costs	357,483	67,819	425,302

Table 21					
% of Backbone Allocated to Local Transmission Function					
(A)	Cold	(B)	C = A x B	(D)	(E) = C / D
Year Annual Average Demand (MMcfd)	2024 to 2027	Demand Served Directly from Backbone (%)	Demand Served Directly from Backbone (MMcfd)	Envoy Total Backbone Receipt Capacity (MMcfd)	% of Backbone Allocated to Local Transmission Function
	2452	22.3%	546	3,435	16%

% of Backbone Allocated to Local Transmission Function Table 21 A				
	(A)	(B)	C = (A) + (B)	Remanining BB costs minus 16% out of Combined BB costs.
	SoCalGas (\$000)	SDG&E (\$000)	Combined Backbone Costs (\$000)	16%
Backbone Transmission Costs	357,483	67,819	425,301.827	357,753

PSEP costs	Total BB costs	Throughtput Assumption	Annual Throughtput Assumption	Illustrative BTS Rate
		MDth/d	MDth	\$/Dth
\$99,322	457,074	2,532	924,292	0.495

Footnote 60 , per Table 21 B , Possible Changes to BTS Methodology		
Throughput Assumption with BTS-5		
100% migration to BTS-5 from BTS-1 contracted		\$/Dth
2,530	923,605	0.495
Increase in BTS rate if BTS-5 is used, 100% volumetric		
		0.1%



A Sempra Energy utility

SOUTHERN CALIFORNIA GAS COMPANY
 2021 Utility Gas Plant in Service - Table 1
 By FERC Account for FERC Form 2
 (Thousands of Dollars)

As of December 31, 2021

12/31/21

For the Year Ended
 2021

ACCOUNT	ACCT NO.	INVESTMENT	ACCUM DEP	NET BOOK VALUE	Book Value Allocator	Weighted Avg Rate Base	DEPRECIATION EXPENSE
Intangible							
	301	76	-	76			-
	302	587	-	587			-
	303	640	-	640			-
Total Intangible		1,304	-	1,304	0%	807	-
Gas Production							
	325	-	-	-			-
	330	-	-	-			-
	331	-	-	-			-
	332	-	-	-			-
	334	-	-	-			-
	336	-	-	-			-
Total Gas Prod		-	-	-	0%	-	-
Underground Storage							
	117.1	61,422	-	61,422			-
	350	23,634	(17,599)	6,035			41
	351	130,031	(35,053)	94,978			4,174
	352	600,466	107,229	707,695			25,828
	353	191,172	(60,654)	130,518			4,284
	354	460,994	(97,897)	363,096			12,043
	355	18,152	(4,418)	13,735			730
	356	170,916	(92,670)	78,246			4,857
	358	211,318	(233,522)	(22,204)			-
Total Underground Storage		1,948,461	(461,475)	1,486,986	11%	920,327	56,113
Transmission							
	365	33,279	(16,865)	16,414			448
	366	141,052	(2,194)	138,858			3,059
	367	2,483,632	(726,955)	1,756,676			59,660
	368	511,598	(106,337)	405,261			7,682
	369	216,291	(37,160)	179,131			5,751
	370	28,386	(5,843)	22,543			1,649
	371	11,122	(4,687)	6,435			389
	372	211,750	69,057	280,807			-
Total Transmission		3,637,109	(830,983)	2,806,126	22%	1,736,770	78,638
Distribution							
	374	32,627	(2,237)	30,391			47
	375	361,067	(97,104)	263,963			9,360
	376	5,121,067	(2,713,855)	2,407,213			126,067
	378	139,426	(87,387)	52,039			4,922
	380	3,447,397	(2,259,912)	1,187,485			96,752
	381, 382	1,625,478	(547,243)	1,078,235			66,514
	383	188,890	(85,142)	103,747			5,275
	387	76,152	(30,401)	45,751			2,361
	388	964,699	1,830,255	2,794,953			-
Total Distribution		11,956,803	(3,993,026)	7,963,777	61%	4,928,949	311,300
General Plant							
	389	1,417	(44)	1,373			2
	390	256,831	(196,850)	59,980			6,858
	391	1,669,460	(1,195,601)	473,859			180,624
	392	149	(77)	72			21
	393	113	(81)	32			3
	394	117,282	(33,142)	84,140			4,328
	395	8,370	(1,822)	6,547			339
	396	1	2	3			1
	397	214,146	(89,139)	125,006			18,195
	398	1,445	(288)	1,156			109
	399	5,993	694	6,687			-
Total General Plant		2,275,206	(1,516,350)	758,856	6%	469,672	210,479
Other Storage Plant		-	-	-			-
Total Utility Gas Plant In Service		19,818,882	(6,801,835)	13,017,047	100.0%	8,056,524	656,529
Total Investment		19,818,882					
Less: Cushion Gas 117.1		(61,422)					
Adj. Utility Plant - FERC Form 2		19,757,460					
Total Ratebase at 12-31-2021		8,056,524					

SoCalGas Storage and Transmission Embedded Cost Details

Southern California Gas Company Storage and Transmission Embedded Cost Study (\$000)		2021 SCG FERC Form 2				
	O&M Storage	O&M Storage	O&M Transmission	Storage	Transmission	Functionalized A&G
O&M Storage	<i>exclusions included</i>					
814 UndStr Op-Supervision & Engineering	17,951,426	17,951		1.0		
815 UndStr Op-Maps & Records	227,018	227		1.0		
816 UndStr Op-Wells Expenses	7,219,166	7,219		1.0		
817 UndStr Op-Lines Expense	592,217	592		1.0		
818 UndStr Op-Compressor Station Expense	2,279,908	2,280		1.0		
819 UndStr Op-Compress Station Fuel & Power (GRC Excluded)	-	-		1.0		
820 UndStr Op-Meas & Reg Station Expenses	43,965	44		1.0		
821 UndStr Op-Purification Expenses	771,594	772		1.0		
823 UndStr Op-Gas Losses (GRC Excluded)	-	-		1.0		
824 UndStr Op-Other Expenses	9,649,853	9,650		1.0		
825 UndStr Op-Storage Well Royalties	1,080,848	1,081		1.0		
826 UndStr Op-Rents	293,145	293		1.0		
830 Maintenance Supervision & Engineering	7,303	7		1.0		
831 UndStr Mnt-Structures & Improvements	1,435,298	1,435		1.0		
832 UndStr Mnt-Reservoirs & Wells	13,029,375	13,029		1.0		
833 UndStr Mnt-Lines (excluding PSEP)	3,890,266	3,890		1.0		
834 UndStr Mnt-Compressor Station Equipment	3,813,772	3,814		1.0		
835 UndStr Mnt-Meas & Reg Station Equipment	1,500,952	1,501		1.0		
836 UndStr Mnt-Purification Equipment	2,044,505	2,045		1.0		
837 UndStr Mnt-Other Equipment	1,084,991	1,085		1.0		
Total Storage O&M Expenses	66,915,603	66,916				
O&M Transmission	<i>O&M Transmission</i>		<i>O&M Transmission</i>	<i>Storage</i>	<i>Transmission</i>	
850 Tran Op-Supervision & Engineering	42,591,796		42,592		1.0	
851 Tran Op-System Control & Load Dispatching	5,654,322		5,654		1.0	
852 Tran Op-Communication System Expenses	16,698		17		1.0	
853 Tran Op-Compressor Station Labor & Expenses	3,902,380		3,902		1.0	
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	-		-		1.0	
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)	-		-		1.0	
856 Tran Op-Mains Expenses	9,795,631		9,796		1.0	
857 Tran Op-Measuring & Regulating Station Expenses	4,396,909		4,397		1.0	
858 Tran Op-Transmission & Compression Of Gas By Other	-		-		1.0	
859 Tran Op-Other Expenses (PBR excl Haz Waste)	3,614,201		3,614		1.0	
860 Tran Op-Rents	1,538		2		1.0	
861 Maintenance Supervision & Engineering	78,451		78		1.0	
862 Tran Mnt-Structures & Improvements	8,250		8		1.0	
863 Tran Mnt-Mains (excluding PSEP)	83,913,897		83,914		1.0	
864 Tran Mnt-Compressor Station Equipment	7,409,973		7,410		1.0	
865 Tran Mnt-Measuring & Regulating Station Equipment	478,712		479		1.0	
866 Maintenance of Communication Equipment	743		1		1.0	
867 Tran Mnt-Other Equipment	912,004		912		1.0	
Total Transmission O&M Expenses	162,775,506		162,776			
A&G FERC Account (Table 7)	<i>A&G FERC</i>	<i>A&G Storage *6 %</i>	<i>A&G Transmission * 11%</i>	<i>A&G Storage</i>	<i>A&G Transmission</i>	
920 AdmGen Op-Salaries + Payroll taxes	72,837,318	4,488	8,323	0.0616	0.11	100%
921 AdmGen Op-Office Supplies & Expenses	25,861,066	1,593	2,955	0.06	0.11	
922 AdmGen Op-(Less) Administrative Exp Transferred	(10,709,919)	(660)	(1,224)	0.06	0.11	
923 AdmGen Op-Outside Services Employed - General	142,812,043	8,799	16,319	0.06	0.11	
924 AdmGen Op-Property Insurance	278,899	17	32	0.06	0.11	
925 AdmGen Op-Injuries & Damages	51,187,194	3,154	5,849	0.06	0.11	
926 AdmGen Op-Employee Pensions & Benefits	227,742,035	14,032	26,024	0.06	0.11	
927 AdmGen Op-Franchise Requirements (GRC excluded)	-	-	-	0.06	0.11	
928 AdmGen Op-Regulatory Commission Expenses	6,468,335	399	739	0.06	0.11	
930.2 +930.1 A&G Op-MiscGen Exp(PBR Ex Public Purpose RDD)	18,564,850	1,144	2,121	0.06	0.11	
931 AdmGen Op-Rents	21,871,545	1,348	2,499	0.06	0.11	
932 AdmGen Mnt-General Plant	24,572,417	1,514	2,808	0.06	0.11	
Total Storage and Transmission A&G Expenses	581,485,783	35,827	66,446			
Storage O&M		Storage O&M, A&G		1.00		
		66,916				
Storage A&G		Storage A&G		0.06		100%
		35,827				
Total Storage O&M, A&G Expenses		102,743				
Capital Functionalized Return:		Storage Return				
Storage		\$67,174		1.00		
General Plant		\$2,116		0.06		1.00
Total Storage Return		\$69,289				
Capital Functionalized Depreciation:		Storage Depr.				
Storage		56,113		1.00		
General Plant		12,968		0.06		1.00
Total Storage Depreciation		69,081				
Capital Functionalized Taxes:		Storage Taxes				
Storage		20,842		1.00		
General Plant		656		0.06		1.00
Total Storage Taxes		21,499				
			Transmission O&M, A&G			
Transmission O&M Expenses			162,776		1.00	
Total Transmission A&G Expenses			66,446		0.11	1.00
Total Transmission O&M, A&G Expenses			229,221			
Capital Functionalized Return:			Trans. Return			
Transmission			\$126,765		1.00	
General Plant			\$3,924		0.11	1.00
Total Transmission Return			\$130,689			
Capital Functionalized Depreciation:			Trans. Depr.			
Transmission			78,638		1.00	
General Plant			24,051		0.11	1.00
Total Transmission Depreciation			102,689			
Capital Functionalized Taxes:			Trans. Taxes			
Transmission Taxes			39,332		1.00	
General Plant			1,218		0.11	1.00
Total Transmission Taxes			40,550			
Miscellaneous Revenues		Misc. Rev. Storage	Misc. Rev. Transmission	Storage	Transmission	
493 - Rent from Gas Property	(411)	(25)	(47)	0.06	0.11	
495 - Crude Oil Sales	(3,624)	(3,624)	-	1.00	-	
495 - Goleta Storage Emission Credit Lease	-	-	-	1.00	-	
495 - Misc Other Gas Revenues (RECLAIM)	(693)	(693)	-	1.00	-	
495 - Shared Assets	(53,267)	(3,282)	(6,087)	0.06	0.11	1.00
Total Miscellaneous Revenues	(57,995)	(7,624)	(6,134)			
Total Embedded Costs		\$254,988	\$497,015			
		95,118	223,088			

SOUTHERN CALIFORNIA GAS COMPANY
Weighted Average Depreciated Rate Base
TY2021 GRC Base for TCAP Filing
(Thousands of Dollars)

Line No.	Account Description	Recorded Year-End 2021	Recorded WARB 2021
<i>Fixed Capital</i>			
1	Plant In Service	18,710,753	17,760,234
2	Work-In-Progress (non-interest bearing)	27,468	21,960
3	<u>Total Fixed Capital</u>	<u>18,738,221</u>	<u>17,782,195</u>
<i>Working Capital</i>			
4	Materials & Supplies	53,704	56,566
5	Working Cash	95,488	95,488
6	<u>Total Working Capital</u>	<u>149,192</u>	<u>152,055</u>
<i>Other</i>			
7	Customer Advances For Construction	(152,931)	0 <--- zero per TCAP 2020 Decision
8	Deferred Revenue - ITCC	(47,428)	(50,395)
9	Repair Deductions Rate Base Adjustment (2016 - 2038)		
10	<u>Total Other</u>	<u>(200,359)</u>	<u>(50,395)</u>
<i>Deductions For Reserves</i>			
11	Accumulated Depreciation Reserve	8,494,352	8,299,559
12	Accumulated Deferred Taxes - Plant	1,715,071	1,715,695
13	Accumulated Deferred Taxes - CIAC	(193,415)	(187,924)
14	Accumulated Deferred Investment Tax Credits	0	0
15	<u>Total Deductions For Reserves</u>	<u>10,016,008</u>	<u>9,827,330</u>
16	Weighted Average Depreciated Rate Base	<u>8,671,046</u>	<u>8,056,524</u>

Southern California Gas Company
2021 Capital-Related Functional Factors
(\$000)

SoCalGas Capital-Related Functional Factors

	Weighted Avg. Rate Base		Functionalize Total Return	Functionalize Income Taxes	Functionalize Ad Valorem Tax	Functionalize Capital-Related Taxes
	2021 yr	% Total				
Underground Storage Including Cushion Gas	\$920,327	11.4%	\$67,174	\$8,250	\$12,592	\$20,842
Transmission	\$1,736,770	21.56%	\$126,765	\$15,569	\$23,763	\$39,332
Distribution (ex NGV)	\$4,928,949	61.2%	\$359,758	\$44,185	\$67,440	\$111,625
General Plant & Intangibles	\$470,479	5.8%	\$34,340	\$4,218	\$6,437	\$10,655
Total Weighted Avg Rate Base	\$8,056,524	100%	\$588,036	\$72,221	\$110,233	\$182,454

Direct Payroll Distribution 2021 Distribution of Salaries and Wages FERC Form 2 p. 355 (\$000)	Payroll Taxes (\$000)	Labor Factor to allocate A&G/General Plant	
Gas Supply	\$4,643	\$4,642.6	1.03%
Storage	\$27,666	\$27,666	6.2%
Transmission	\$51,310	\$51,310	11.4%
Distribution	\$275,804	\$365,407	81.4%
Customer Accounts	\$55,161		
Customer Service & Info	\$34,442		
A&G	\$81,862		
Total	\$530,886	\$41,282	100.00%
		\$530,886	

SoCalGas' Weighted Authorized Rate of Return- Decision 19-12-056

Capital Component	Capital Proportion	Rate	ROR%	Ratebase	Capital	Return
Long-Term Debt	45.60%	4.23%	1.93%	\$8,056,524	\$3,673,775	\$155,401
Preferred Equity	2.40%	6.00%	0.14%	\$8,056,524	\$193,357	\$11,601
Common Equity	52.00%	10.05%	5.23%	\$8,056,524	\$4,189,393	\$421,034
Total	100%		7.30%		\$8,056,524	\$588,036

Combined Tax Rate	
SIT	8.84%
FIT	21.00%
Combined Tax Rate	27.98%

Calculation of Income Taxes to be collected in rates:

Preferrd Equity Return	\$11,601
Common Equity Return	\$421,034
Authorized after tax equity return	\$432,635
ROR Taxes to be collected in rates	\$168,110
Tax Intercept with Taxes Paid in 2020	(\$95,889)
State & Federal Income Tax	\$72,221

Table 22
2021 SoCalGas Embedded Storage Cost

(\$000)	2024-2027
Capital-related Cost	159,869
O&M, A&G Expenses	95,118
Total Existing Storage	254,988
ACTR \$	2,070
Total Embedded Storage Cost	\$ 257,058

SoCalGas Emdedded Backbone/Local Transmission Costs

		2021 SoCalGas Transmission (\$000)			% of Net Book						
Row	Total Transmission (\$)	Book Cost	Accum Depr	Net Book Value	Value	Depreciation					Depreciation Expense
							Footage %	Footage	Miles	Total Transmission	%
1	365 Land, Land rights, Rights-of-Way	33,279	(16,865)	16,414		448					
2	366 Structures & Improvements	141,052	(2,194)	138,858		3,059					
3	367 Mains : Backbone Transmission	1,710,752	(500,735)	1,210,018		41,160	BBT	70.2%	10,857,162	2,056	BBT
4	367 Mains : Local Transmission	772,879	(226,221)	546,659		18,500	LT	29.8%	4,616,230	874	LT
5	368 Compressor Station Equipment Measuring & Regulating Station	511,598	(106,337)	405,261		7,682		100.0%	15,473,392	2,931	
6	369 Equipment	216,291	(37,160)	179,131		5,751					
7	370 Communication Equipment	28,386	(5,843)	22,543		1,649					
8	371 Other Equipment	11,122	(4,687)	6,435		389					
9	Total Transmission	3,425,359	(900,040)	2,525,319	100.0%	78,638					
Backbone Transmission (\$)											
10	365 Land, Land rights, Rights-of-Way	23,350	(11,833)	11,517		314					
11	366 Structures & Improvements	98,971	(1,539)	97,432		2,146					
12	367 Mains : Backbone Transmission	1,710,752	(500,735)	1,210,018		41,160					
13	368 Compressor Station Equipment Measuring & Regulating Station	511,598	(106,337)	405,261		7,682					
14	369 Equipment	151,764	(26,074)	125,690		4,035					
15	370 Communication Equipment	19,918	(4,100)	15,818		1,157					
16	371 Other Equipment	7,804	(3,288)	4,515	NBV BBT	273					
17	Total Backbone	2,524,158	(653,906)	1,870,252	74.1%	56,768					BBT % of Depreciation 72.2%
Local Transmission (\$)											
18	365 Land, Land rights, Rights-of-Way	9,928	(5,031)	4,897		134					
19	366 Structures & Improvements	42,080	(654)	41,426		913					
20	367 Mains : Local Transmission Measuring & Regulating Station	772,879	(226,221)	546,659		18,500					
21	369 Equipment	64,527	(11,086)	53,441		1,716					
22	370 Communication Equipment	8,469	(1,743)	6,725		492					
23	371 Other Equipment	3,318	(1,398)	1,920	LT	116					
24	Total Local	901,201	(246,134)	655,067	25.9%	21,870					

SoCalGas Embedded Backbone/Local Transmission Costs

		2021 SoCalGas Transmission Cost (\$000)			
Row		(A) Backbone	(B) Local	(C) Total	(D) (Backbone / Total) (%)
1	a) Depreciation *	74,130	28,559	102,689	72.2%
2	b) Return *	96,788	33,901	130,689	74.1%
3	c) Taxes *	30,031	10,519	40,550	74.1%
4	Subtotal:Capital-Related Costs	200,950	72,978	273,927	73.4%
5	O&M **	109,910	46,731	156,642	70.2%
6	A&G **	46,623	19,823	66,446	70.2%
7	Total	357,483	139,532	497,015	71.9%

* this is the % used for capital backbone split

* Based on SoCalGas' transmission capital-related costs.

** Based on SoCalGas' transmission pipeline mileage.

Tag Number	Sum of Net Book Value	Sum of Dep. Expense	Sum of Footage (Ft)	BB	LT	
85	\$ 55,150,387	\$ 1,952,403	626,697	81%	19%	
103	\$ 3,967,329	\$ 102,179	50,241	100%	0%	
119	\$ 11,553,975	\$ 443,287	89,848	100%	0%	
127	\$ 290,852	\$ 9,387	2	100%	0%	
203	\$ 909,395	\$ 29,899	47,837	100%	0%	
225	\$ 18,705,270	\$ 910,681	431,402	100%	0%	
235	\$ 163,173,015	\$ 5,056,398	1,232,385	100%	0%	
245	\$ 4,815	\$ 1,578	7,275	100%	0%	
247	\$ 10,497,396	\$ 343,408	128,745	100%	0%	
293	\$ 21,282,061	\$ 557,156	62,841	100%	0%	
294	\$ 759	\$ 1,467	3,493	100%	0%	
300	\$ 5,878	\$ 231	-	100%	0%	
303	\$ 4,586	\$ 1,342	6,947	100%	0%	
309	\$ 3,188	\$ 1,554	3,853	100%	0%	
324	\$ 14,842,307	\$ 637,143	188,431	75%	25%	
335	\$ 20,299,636	\$ 1,102,553	343,974	100%	0%	
404	\$ 23,746,835	\$ 659,697	235,832	80%	20%	
406	\$ 19,428,303	\$ 599,943	229,019	86%	14%	
963	\$ 20,406	\$ 867	1,299	100%	0%	
1004	\$ 16,180,589	\$ 544,751	187,006	100%	0%	
1005	\$ 13,756,515	\$ 510,089	204,928	100%	0%	
1027	\$ 8,713,307	\$ 296,794	181,162	100%	0%	
1028	\$ 5,303,186	\$ 243,645	182,384	100%	0%	
1030	\$ 8,098,031	\$ 303,992	166,926	100%	0%	
1031	\$ 49,362	\$ 4,848	5,654	100%	0%	
1180	\$ 4,391,602	\$ 162,736	20,137	100%	0%	
1181	\$ 2,809,369	\$ 113,071	27,764	100%	0%	
1185	\$ 7,039,377	\$ 311,010	81,465	100%	0%	
1186	\$ 12,118	\$ 1,072	576	100%	0%	
1187	\$ 3,780	\$ 643	595	100%	0%	
1192	\$ 3,276,887	\$ 274,996	63,000	100%	0%	
1201	\$ 2,668	\$ 1,078	2,006	100%	0%	
1221	\$ 302,475	\$ 10,012	339	100%	0%	
1229	\$ 1,494,930	\$ 42,103	167	100%	0%	
2000	\$ 89,936,473	\$ 2,843,871	1,066,566	90%	10%	
2001	\$ 66,368,031	\$ 2,308,017	950,609	97%	3%	
2005	\$ 932,325	\$ 24,153	1,521	100%	0%	
2051	\$ 4,137,285	\$ 290,685	238,876	100%	0%	
3000	\$ 186,664,696	\$ 5,362,960	684,885	82%	18%	
3003	\$ 14,902,993	\$ 495,597	95,381	62%	38%	
3008	\$ 4,547,687	\$ 121,390	10,920	100%	0%	
4000	\$ 129,691,150	\$ 3,802,665	617,367	100%	0%	
4002	\$ 10,214,097	\$ 525,793	256,635	100%	0%	
5000	\$ 22,510,052	\$ 1,484,980	643,612	100%	0%	
5010	\$ 510,342	\$ 15,318	878	100%	0%	
5012	\$ 7,150	\$ 2,455	981	100%	0%	
5034	\$ 5,875	\$ 719	500	100%	0%	
5036	\$ 38,088	\$ 4,158	92	100%	0%	
5041	\$ 799,736	\$ 26,416	1,783	100%	0%	
5043	\$ 205,921	\$ 14,275	6,435	100%	0%	
6900	\$ 25,415,376	\$ 1,133,087	189,020	100%	0%	
6901	\$ 15,967	\$ 1,185	1,429	100%	0%	
6904	\$ 230,795	\$ 3,589	3,660	100%	0%	
6905	\$ 24,309,760	\$ 964,640	167,548	100%	0%	
6906	\$ 7,728,072	\$ 253,605	95,741	100%	0%	
6916	\$ 77,639,201	\$ 2,253,568	205,816	100%	0%	
7039	\$ 2,857,659	\$ 197,200	95,748	100%	0%	
7053	\$ 822,750	\$ 59,596	43,552	100%	0%	
7200	\$ 16,189,419	\$ 466,042	47,790	100%	0%	
8100	\$ 591,413	\$ 35,016	530	100%	0%	
8105	\$ 1,078,148	\$ 35,279	110,940	100%	0%	
8106	\$ 2,237,086	\$ 63,170	124,126	100%	0%	
8107	\$ 1,282,758	\$ 32,831	4,642	100%	0%	
8108	\$ 74,776	\$ 2,754	13,042	100%	0%	
8109	\$ 20,930,153	\$ 592,982	303,879	100%	0%	
8110	\$ 2,730,378	\$ 76,729	58,385	100%	0%	
8123	\$ 37,986,141	\$ 983,384	44	100%	0%	
Total BBT	1,188,912,341	39,710,116	10,857,162		2056.28	miles
Total BBT (%)	68.9%	69.0%	70.2%			
Local T	537,123,679	17,848,221	4,616,230		874.29	miles
Local T(%)	31.1%	31%	29.8%			
					2,931	miles
Total SCG Transmission	\$ 1,726,036,020	\$ 57,558,337	\$ 15,473,392	feet		
			2,931	miles		

Tag Number	Sum of Net Book Value	Sum of Dep. Expense	Sum of Footage (Ft)	BB	LT					
12	\$ 31,663	\$ 3,112	748	0%	100%					
85	\$ 12,936,510	\$ 457,406	147,003	81%	19%					
104	\$ 81,946	\$ 4,162	16,571	0%	100%					
115	\$ 11,343,193	\$ 557,111	95,925	0%	100%					
133	\$ 756,169	\$ 21,443	16,967	0%	100%					
145	\$ 23,939	\$ 2,691	4,089	0%	100%					
160	\$ 2,434,870	\$ 77,517	8	0%	100%					
173	\$ 159,943	\$ 7,401	27,553	0%	100%					
202	\$ 21,921	\$ 2,494	4,425	0%	100%					
214	\$ 1,026,589	\$ 28,886	19,980	0%	100%					
222	\$ 328,676	\$ 8,617	9,969	0%	100%					
317	\$ 1,719,813	\$ 54,682	11,615	0%	100%					
324	\$ 4,947,436	\$ 212,381	62,810	75%	25%					
325	\$ 6,591,921	\$ 246,842	11,028	0%	100%					
404	\$ 6,053,817	\$ 178,103	58,961	80%	20%					
406	\$ 3,244,723	\$ 99,739	37,284	86%	14%					
407	\$ 14,453,616	\$ 451,338	66,386	0%	100%					
408	\$ (972,214)	\$ (36,069)	635	0%	100%					
512	\$ 831,602	\$ 26,738	15,671	0%	100%					
765	\$ 29,071,588	\$ 1,423,135	186,379	0%	100%					
767	\$ 2,077,447	\$ 80,080	28,840	0%	100%					
775	\$ 670,754	\$ 19,759	148	0%	100%					
800	\$ 8,922,844	\$ 291,510	137,280	0%	100%					
1003	\$ 7,418,082	\$ 302,475	209,026	0%	100%					
1010	\$ 5,547,813	\$ 213,476	168,158	0%	100%					
1011	\$ 1,972,132	\$ 63,492	26,262	0%	100%					
1013	\$ 3,203,284	\$ 108,625	24,941	0%	100%					
1014	\$ 16,070,060	\$ 519,251	124,120	0%	100%					
1015	\$ 21,223,524	\$ 641,212	50,654	0%	100%					
1016	\$ 9,633,987	\$ 362,030	72,576	0%	100%					
1017	\$ 26,573,524	\$ 778,131	73,279	0%	100%					
1018	\$ 18,891,083	\$ 584,498	130,499	0%	100%					
1019	\$ 13,163,593	\$ 417,313	77,162	0%	100%					
1020	\$ 8,821,339	\$ 256,854	31,982	0%	100%					
1021	\$ 4,096	\$ 3,187	4,986	0%	100%					
1022	\$ 985,828	\$ 30,445	279	0%	100%					
1023	\$ (386)	\$ 2,499	4,405	0%	100%					
1024	\$ 1,823,427	\$ 62,131	8,793	0%	100%					
1026	\$ 20,595,007	\$ 619,556	269,847	0%	100%					
1029	\$ (336)	\$ 787	6,878	0%	100%					
1129	\$ 2,250,273	\$ 72,639	10,921	0%	100%					
1132	\$ (72)	\$ 337	2,454	0%	100%					
1167	\$ 10,397,687	\$ 302,999	13,392	0%	100%					
1170	\$ 32,854,016	\$ 868,640	31,365	0%	100%					
1171	\$ (1,331)	\$ 4,047	6,269	0%	100%					
1172	\$ 13,944,998	\$ 384,277	20,592	0%	100%					
1173	\$ 6,454,180	\$ 204,409	15,382	0%	100%					
1174	\$ 13,186	\$ 3,304	5,561	0%	100%					
1175	\$ (165,000)	\$ (4,778)	10,469	0%	100%					
1176	\$ 3,709,406	\$ 113,290	20,101	0%	100%					
1177	\$ 1,524,401	\$ 40,453	4	0%	100%					
1202	\$ 15,658,620	\$ 558,981	40,166	0%	100%					
1203	\$ 40,144	\$ 2,237	5,457	0%	100%					
1205	\$ 8,675,302	\$ 378,849	41,144	0%	100%					
1207	\$ 3,856,551	\$ 100,146	620	0%	100%					
1211	\$ 11,684	\$ 838	225	0%	100%					
1218	\$ 246,977	\$ 16,531	5,543	0%	100%					
1219	\$ 275,750	\$ 18,457	8,359	0%	100%					
1230	\$ 2,378,313	\$ 90,469	7,477	0%	100%					
1233	\$ 29,987	\$ 1,220	882	0%	100%					
1234	\$ 7,497	\$ 305	212	0%	100%					
1236	\$ 581,242	\$ 16,416	484	0%	100%					
1241	\$ 70,858	\$ 2,688	429	0%	100%					
1242	\$ 472,541	\$ 11,938	4,689	0%	100%					
1244	\$ 233,592	\$ 7,241	9,764	0%	100%					
2000	\$ 10,062,271	\$ 317,780	118,508	90%	10%					
2001	\$ 2,078,453	\$ 72,050	29,401	97%	3%					
2002	\$ 7,464,394	\$ 234,140	34,709	0%	100%					
2003	\$ 10,123,233	\$ 345,999	141,472	0%	100%					
2006	\$ 3,991,491	\$ 119,507	29,350	0%	100%					
2007	\$ 17,581	\$ 1,832	169	0%	100%					
3000	\$ 40,975,177	\$ 1,177,235	150,341	82%	18%					
3001	\$ 5,198,017	\$ 167,480	27,567	0%	100%					
3002	\$ 23,467	\$ 3,371	2,031	0%	100%					
3003	\$ 10,443,729	\$ 336,901	58,462	62%	38%					
3004	\$ 124	\$ 290	204	0%	100%					
3005	\$ 577,833	\$ 18,163	323	0%	100%					
3007	\$ 9,758,098	\$ 297,536	23,292	0%	100%					
5002	\$ 118,139	\$ 4,332	3,972	0%	100%					
6000	\$ 3,869,290	\$ 60,939	40,941	0%	100%					
6001	\$ 421,755	\$ 47,643	355,225	0%	100%					
6902	\$ 6,753,149	\$ 345,591	166,298	0%	100%					
6903	\$ 3,470,133	\$ 134,050	75,909	0%	100%					
6908	\$ 285,438	\$ 7,222	5	0%	100%					
6911	\$ 791,136	\$ 22,609	5,410	0%	100%					
6913	\$ 234,077	\$ 5,662	9,056	0%	100%					
6914	\$ 34,555,240	\$ 936,998	115,926	0%	100%					
6915	\$ 44,300	\$ 1,489	1,850	0%	100%					
6919	\$ 238,594	\$ 6,331	8	0%	100%					
6921	\$ 37,136	\$ (1,282)	24	0%	100%					
7000	\$ 12,640,018	\$ 476,467	412,502	0%	100%					
7025	\$ 295,823	\$ 12,237	21,990	0%	100%					
7042	\$ 619,517	\$ 21,446	22,950	0%	100%					
7043	\$ 216,314	\$ 9,515	3,454	0%	100%					
7044	\$ 750,459	\$ 32,441	29,016	0%	100%					
7049	\$ 202,740	\$ 15,879	16,955	0%	100%					
7051	\$ 140,896	\$ 11,151	16,260	0%	100%					
7052	\$ 254,718	\$ 20,846	24,341	0%	100%					
7054	\$ 644,840	\$ 33,143	15,731	0%	100%					
7055	\$ 505,302	\$ 37,487	40,858	0%	100%					
7056	\$ 1,451,957	\$ 49,260	33,633	0%	100%					
7058	\$ 363,621	\$ 26,976	30,364	0%	100%					
7059	\$ 109,678	\$ 9,402	19,828	0%	100%					
7067	\$ 108,708	\$ 6,929	7,983	0%	100%					
8032	\$ 181,814	\$ 13,488	11,938	0%	100%					
8038	\$ 256,509	\$ 13,259	5,702	0%	100%					
8045	\$ 81,825	\$ 5,360	2,376	0%	100%					
8115	\$ 123,342	\$ 3,436	83	0%	100%					
8116	\$ 485,077	\$ 14,591	1,800	0%	100%					
8119	\$ (47,356)	\$ (9,938)	1,932	0%	100%					
Local T	537,123,679	17,848,221	4,616,230							

Table 11
 SAN DIEGO GAS & ELECTRIC COMPANY
 2021 Utility Gas Plant in Service
 By FERC Account for FERC Form 2
 (\$000)

ACCOUNT	As of December 31, 2021			12/31/2021		For the Year Ended 2021
	INVESTMENT	ACCUM DEP	NET BOOK VALUE	Book Value Allocator	Weighted Average Rate Base	DEPRECIATION EXPENSE
Transmission						
365.1- Land	4,649	-	4,649			
365.2- Rights-of-way	3,501	(1,707)	1,793			
366- Structures & Improvements	22,928	(12,154)	10,774			
367- Mains	255,461	(97,343)	158,118			
368- Compressor Station Eq	105,008	(77,018)	27,991			
369- Meas & Reg Station Eq	26,962	(19,039)	7,923			
371- Other Equipment	2,725	(364)	2,361			
372- Asset Retirement Costs for Transmission Pla	27,034	(4,666)	22,368			
Total Transmission	448,268	(212,292)	235,977	11.8%	160,725	10,826
Distribution						
374.2- Land and Land Rights	8,357	(7,587)	770			
374.1- Land and Land Rights	102	-	102			
375- Structures & Improvements	43	(61)	(18)			
376- Mains	1,112,568	(425,953)	686,615			
378- Meas & Reg Stations	21,183	(10,232)	10,950			
380- Services	517,389	(311,072)	206,317			
381- Meters & Regulators	188,053	(85,185)	102,869			
382- Meter Installations	116,787	(50,995)	65,792			
385- Industrial Meas & Reg Station Eq	1,517	(1,349)	167			
387.11- Other Equipment	994	(877)	117			
387- CNG Sta on SDGE Property	9,745	(5,509)	4,236			
388- Asset Retirement Costs for Distribution Plan	125,979	219,756	345,735			
Distribution Net Plant Total	\$2,102,717	(\$679,064)	\$1,423,653	70.9%	969,656	47,065
General Plant						
392- Transportation Eq	-	(26)	(26)			
394- Tools, Shop, & Garage Eq	24,597	(5,329)	19,268			
395- Laboratory Eq	-	7	7			
396- Power Operated Eq	-	1	1			
397- Communication Eq	2,256	(1,127)	1,130			
398- Misc Equipment	466	(193)	273			
General Plant Total	27,319	(6,665)	20,654			1,113
Common Plant			\$327,956	17.4%	237,440	\$42,023
Total Utility Gas Plant In Service	2,578,304	(898,021)	2,008,240	100.0%	1,367,820	101,028

\$ 43,135.83 General + Common Plant

rate base

Excludes values for PSEP and Mobile Home Park Bridge Projects
 Pipeline Safety Enhancement Plan

SDGE Embedded Gas Transmission Cost Details

San Diego Gas & Electric Company
Gas Transmission Embedded Cost Study (\$000)

	2021 SDG&E FERC Form 2	Transmission	Transmission	Funtionalized A&G
<u>Transmission</u>				
850 Tran Op-Supervision & Engineering	5,674,225	5,674	100%	
851 Tran Op-System Control & Load Dispatching	918,759	919	100%	
852 Tran Op-Communication System Expenses	-	-	100%	
853 Tran Op-Compressor Station Labor & Expenses	3,893,170	3,893	100%	
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	-	-	100%	
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)	-	-	100%	
856 Tran Op-Mains Expenses	1,202,544	1,203	100%	
857 Tran Op-Measuring & Regulating Station Expenses	560,912	561	100%	
858 Tran Op-Transmission & Compression Of Gas By Other	-	-	100%	
859 Tran Op-Other Expenses (PBR excl Haz Waste)	1,288,430	1,288	100%	
860 Tran Op-Rents	4,074	4	100%	
861 Maintenance Supervision & Engineering	394,300	394	100%	
862 Tran Mnt-Structures & Improvements	-	-	100%	
863 Maintenance of Mains	8,929,953	8,930	100%	
864 Tran Mnt-Compressor Station Equipment	767,487	767	100%	
865 Tran Mnt-Measuring & Regulating Station Equipment	133,058	133	100%	
866 Maintenance of Communication Equipment	-	-	100%	
867 Tran Mnt-Other Equipment	325,363	325	100%	
Total Transmission O&M Expenses	24,092,275	24,092		
<u>A&G FERC Account</u>				
920 AdmGen Op-Salaries+ Payroll taxes for Gas Operations	25,959,101	25,959	7.8%	100%
921 AdmGen Op-Office Supplies & Expenses	12,072,613	12,073	7.8%	
922 AdmGen Op-(Less) Administrative Exp Transferred	(6,814,607)	(6,815)	7.8%	
923 AdmGen Op-Outside Services Employed - General	37,655,062	37,655	7.8%	
924 AdmGen Op-Property Insurance	1,448,781	1,449	7.8%	
925 AdmGen Op-Injuries & Damages	8,515,740	8,516	7.8%	
926 AdmGen Op-Employee Pensions & Benefits	19,656,180	19,656	7.8%	
927 AdmGen Op-Franchise Requirements (GRC excl)	-	-	7.8%	
928 AdmGen Op-Regulatory Commission Expenses	7,369,707	7,370	7.8%	
930.2 A&G Op-MiscGen Exp + 930.1 Gen Advertising	7,415,703	7,416	7.8%	
931 AdmGen Op-Rents	3,642,809	3,643	7.8%	
932 AdmGen Mnt-General Plant	6,367,031	6,367	7.8%	
	123,288,120	9,569		
		Trans. O&M, A&G		
Transmission O&M Expenses		24,092	100.0%	
Transmission A&G Expenses		9,569	7.8%	100.0%
Total Transmission O&M, A&G Expenses		33,662		
<u>Capital</u>				
<u>Functionalized Return:</u>				
Transmission		\$12,138	100.0%	
General Plant		\$1,392	7.8%	100.0%
Total Transmission Return		\$13,530		
<u>Capital</u>				
<u>Functionalized Depreciation:</u>				
Transmission		\$10,826	100.0%	
General Plant		\$3,348	7.8%	100.0%
Total Transmission Depreciation		\$14,174		
<u>Capital</u>				
<u>Functionalized Taxes:</u>				
Transmission Taxes		\$5,962	100.0%	
General Plant		\$684	7.8%	100.0%
Total Transmission Taxes		\$6,645		
Miscellaneous Revenues		(192)	7.8%	100.0%
Total Embedded Costs		67,819		

SAN DIEGO GAS & ELECTRIC COMPANY
 Gas Rate Base Schedule
 Balance as of December 31, 2021
 (Thousands of Dollars)

Account Description	Ending Balance	Weighted Average Balance
<i>Fixed Capital</i>		
Plant In Service	2,937,765	2,780,896
Total Fixed Capital	2,937,765	2,780,896
<i>Working Capital</i>		
Materials & Supplies	15,606	11,500
Fuel in Storage	329	340
Working Cash	14,866	14,866
Total Working Capital	30,801	26,705
<i>Other</i>		
Customer Advances For Construction	(2,445)	0
Total Other	(2,445)	0
<i>Deductions For Reserves</i>		
Accumulated Depreciation Reserve	1,208,756	1,181,162
Accumulated Amortization Reserve	123,250	131,726
Accumulated Deferred Taxes - Plant	126,727	126,893
Total Deductions For Reserves	1,458,733	1,439,781
Total	\$ 1,507,388	\$ 1,367,820

San Diego Gas & Electric Company
2021 Capital-Related Functional Factors
(\$000)

	Weighted Avg. Rate Base 2021	% Total	Functionalize Total Return	Functionalize Income Taxes	Functionalize Ad Valorem Tax	Functionalize Capital- Related Taxes
Transmission	160,725	11.8%	\$12,138	\$2,879	\$3,083	\$5,962
Distribution (ex NGV)	969,656	70.9%	\$73,229	\$17,366	\$18,602	\$35,968
General, Common Plant	\$237,440	17.4%	\$17,932	\$4,252	\$4,555	\$8,807
Total NBV	1,367,821	100%	\$103,298	\$24,497	\$26,240	\$50,737

Distribution of Salaries and Wages 2021 FERC p. 355 (\$000)	Payroll Taxes (\$000)	Labor Factor to allocate A&G/General Plant	
Storage	\$168	\$168	0.32%
Transmission	\$4,037	\$4,037	7.8%
Distribution	\$36,838	\$47,800	91.91%
Customer Accounts	\$8,759		
Customer Service & Info	\$2,203		
A&G	\$17,656		
Total	\$69,660	\$4,877	\$52,004 100.00%
		\$69,660	

SDGE's' Weighted Authorized Rate of Return
Decision 19-12-056

Capital Component	Capital Ratio	Rate	ROR%	Ratebase	Capital	Return
Long-Term Debt	45.25%	4.59%	2.08%	\$1,367,821	\$618,939	\$28,409
Preferred Stock	2.75%	6.22%	0.17%	\$1,367,821	\$37,615	\$2,340
Common Equity	52.00%	10.20%	5.30%	\$1,367,821	\$711,267	\$72,549
Total	100%		7.55%		\$1,367,821	\$103,298

Combined Tax Rate

SIT	8.84%
FIT	21.00%
Combined Tax Rate	27.98%

Calculation of Income Taxes to be collected in rates:

Preferred Stock Return	\$2,340
Equity Return	\$72,549
Authorized after tax equity return	\$74,888.884
ROR Taxes to be collected in rates	27.98% \$29,100
Tax Intercept with Taxes Paid in 2016	(\$4,603)
State & Federal Income Tax	\$24,497

2021 FERC Account	Storage Allocation by Function							INJ (\$000)	WD (\$000)	INV (\$000)	Capital-Rel Cost(\$000)	% Distributed Rationale
	NBV (\$000)	INJ %	WD %	INV %								
350	Land/Rights-of-Way	6,035	0%	0%	100%	100%	\$0	\$0	\$6,035	\$ 146,199	Land/Rights-of-Way is required for the physical gas storage container (subsurface and surface) for inventory. Withdrawal and injection facilities are constructed within the surface and subsurface, thus 100% inventory.	
351	Structures & Improvements	94,978	0%	0%	100%	100%	\$0	\$0	\$94,978		Structures consist of the offices and associated buildings required for personnel and equipment. Withdrawal and injection facilities are separate, thus 100% inventory.	
352	Wells	707,695	25%	50%	25%	100%	\$176,924	\$353,847	\$176,924		Wells are required for withdrawal, injection, and inventory. There are approximately double the number of wells required for withdrawal than injection due to higher withdrawal capacity than injection capacity.	
353	Lines	130,518	25%	50%	25%	100%	\$32,629	\$65,259	\$32,629		This allocation is consistent with the allocation for wells. 25/50/25	
354	Compressor Station Equipment	363,096	100%	0%	0%	100%	\$363,096	\$0	\$0		Compression is 100% needed for injection. Not needed for withdrawal.	
355	Meas. & Reg Equipment	13,735	25%	25%	50%	100%	\$3,434	\$3,434	\$6,867		The main purpose of the metering is for storage inventory and equally split for injection and withdrawal. Recommend 25/25/50.	
356	Purification Equipment	78,246	0%	100%	0%	100%	\$0	\$78,246	\$0		Purification equipment is 100% needed for withdrawal. Not needed for injection.	
357	Other Equipment	53,465	0%	0%	100%	100%	\$0	\$0	\$53,465		Same as Structures and Improvements	
117.1	Cushion Gas	61,422	0%	67%	33%	100%	\$0	\$41,153	\$20,269		The purpose of cushion gas is primarily to provide a base pressure in the field so that a minimum field deliverability capacity can be achieved. Cushion gas is related to inventory in that total working gas capacity is the sum of cushion gas and working gas. Recommend keeping the historic split for consistency.	
	Total NBV	1,509,189					\$576,083	\$541,939	\$391,167	\$ 1,509,189		
	Capital-Related Costs %						38%	36%	26%	100%		
	Capital-Related Costs						\$55,807	\$52,499	\$37,893	\$146,199	Capital-Related Costs	
		O&M (\$000)	INJ %	WD %	INV %		INJ (\$000)	WD (\$000)	INV (\$000)			
814	Operation Supervision & Engineering	17,951	33%	33%	34%	100%	\$5,924	\$5,924	\$6,103		Equal split of personnel resources amongst withdrawal, injection, and inventory.	
815	Maps & Records	227	0%	0%	100%	100%	\$0	\$0	\$227		Maps and Records are in the same category as Land/Right of Way. Thus 100% inventory.	
816	Wells Expenses	7,219	25%	50%	25%	100%	\$1,805	\$3,610	\$1,805		Wells are required for withdrawal, injection, and inventory. There are approximately double the number of wells required for withdrawal than injection due to higher withdrawal capacity than injection capacity.	
817	Line Expenses	592	25%	50%	25%	100%	\$148	\$296	\$148		This allocation is consistent with the allocation for wells. 25/50/25	
818	Compressor Station Expenses	2,280	100%	0%	0%	100%	\$2,280	\$0	\$0		Compression is 100% needed for injection. Not needed for withdrawal.	
820	Measuring & Regulating Station Expenses	44	25%	25%	50%	100%	\$11	\$11	\$22		The main purpose of the metering is for storage inventory and equally split for injection and withdrawal. Recommend 25/25/50.	
821	Purification Expenses	772	0%	100%	0%	100%	\$0	\$772	\$0		Purification equipment is 100% needed for withdrawal. Not needed for injection.	
824	Other Expenses	9,650	0%	0%	100%	100%	\$0	\$0	\$9,650		Other expenses relate to inventory.	
825	Storage Well Royalties	1,081	0%	0%	100%	100%	\$0	\$0	\$1,081		Storage well royalty is based on the inventory.	
826	Rents	293	0.0%	0%	100%	100%	\$0	\$0	\$293		Rents relate to inventory. Same as land/right-of-way	
	Total Operation	40,109					\$ 10,168	\$ 10,612	\$ 19,329	\$ 40,109		
							INJ (\$000)	WD (\$000)	INV (\$000)			
830	Maintenance Supervision & Engineering	7	33%	33%	34%	100%	\$2	\$2	\$2		Equal split of personnel resources amongst withdrawal, injection, and inventory.	
831	Maintenance of Structures & Improvements	1,435	0%	0%	100%	100%	\$0	\$0	\$1,435		Structures consist of the offices and associated buildings required for personnel and equipment. Withdrawal and injection facilities are separate, thus 100% inventory.	
832	Maintenance of Reservoirs & Wells	13,029	25%	50%	25%	100%	\$3,257	\$6,515	\$3,257		Wells and reservoirs are required for withdrawal, injection, and inventory. Reservoir studies are predominately for inventory purposes. There are approximately double the number of wells required for withdrawal than injection due to higher withdrawal capacity than injection capacity.	
833	Maintenance of Lines	3,890	25%	50%	25%	100%	\$973	\$1,945	\$973		This allocation is consistent with the allocation for wells. 25/50/25	
834	Maintenance of Compressor Station Equipment	3,814	100%	0%	0%	100%	\$3,814	\$0	\$0		Compression is 100% needed for injection. Not needed for withdrawal.	
835	Maintenance of Measuring & Regulating Station Equipment	1,501	25%	25%	50%	100%	\$375	\$375	\$750		The main purpose of the metering is for storage inventory and equally split for injection and withdrawal. Recommend 25/25/50.	
836	Maintenance of Purification Equipment	2,045	0%	100%	0%	100%	\$0	\$2,045	\$0		Purification equipment is 100% needed for withdrawal. Not needed for injection.	
837	Maintenance of Other Equipment	1,085	0%	0%	100%	100%	\$0	\$0	\$1,085		Other maintenance expenses relate to inventory.	
	Total Maintenance	26,806					\$8,421	\$10,882	\$7,503	\$ 26,806		
	Storage O&M Excl. Fuel	66,916					\$ 18,589	\$ 21,494	\$ 26,832	\$ 66,916		
							INJ (\$000)	WD (\$000)	INV (\$000)	Total (\$000)		
	Capital and O&M Costs						\$ 74,396	\$ 73,993	\$ 64,726	\$ 213,114		
							INJ	WD	INV			
	% Allocation Inj, WD, Inv.						34.9%	34.7%	30.4%	100%		

Table 21 Reference (Reallocation)

EG 1-in-10 peak day demand and Data from 2020 CGR page 144-146

		2024		2025		2026		2027	
		SoCalGas and SDG&E		SoCalGas and SDG&E		SoCalGas and SDG&E		SoCalGas and SDG&E	
EG Demand Served Directly from Backbone --->>	A	Percent Total	27.8%	Percent Total	35.0%	Percent Total	29.4%	Percent Total	25.0%
	B	Cold-Year Annual Average Demand (MMcfd)	2,480	Cold-Year Annual Average Demand (MMcfd)	2,474	Cold-Year Annual Average Demand (MMcfd)	2,457	Cold-Year Annual Average Demand (MMcfd)	2,397
	A x B --->>	C	Direct from Backbone (MMcfd)	Direct from Backbone (MMcfd)	866	Direct from Backbone (MMcfd)	722	Direct from Backbone (MMcfd)	599
Envoy Total Backbone Receipt Capacity ---->>	D	Total Receipt Capacity (MMcfd)	3,435	Total Receipt Capacity (MMcfd)	3,435	Total Receipt Capacity (MMcfd)	3,435	Total Receipt Capacity (MMcfd)	3,435
	C / D --->>		% of Backbone w/Local Transmission Function	% of Backbone w/Local Transmission Function	25.2%	% of Backbone w/Local Transmission Function	21.0%	% of Backbone w/Local Transmission Function	17.4%

Daily EG Cold Year Demand Forecast for the Year and Data from 2020 CGR page 144-146

		2024		2025		2026		2027		Average	
		SoCalGas and SDG&E		SoCalGas and SDG&E		SoCalGas and SDG&E		SoCalGas and SDG&E			
EG Demand Served Directly from Backbone --->>	A	Percent Total	22.5%	Percent Total	22.3%	Percent Total	22.3%	Percent Total	21.9%	average	22.3%
	B	Cold-Year Annual Average Demand (MMcfd)	2,480	Cold-Year Annual Average Demand (MMcfd)	2,474	Cold-Year Annual Average Demand (MMcfd)	2,457	Cold-Year Annual Average Demand (MMcfd)	2,397	average	2,452
	A x B --->>	C	Direct from Backbone (MMcfd)	Direct from Backbone (MMcfd)	552	Direct from Backbone (MMcfd)	548	Direct from Backbone (MMcfd)	525	average	546
Envoy Total Backbone Receipt Capacity ---->>	D	Total Receipt Capacity (MMcfd)	3,435	Total Receipt Capacity (MMcfd)	3,435	Total Receipt Capacity (MMcfd)	3,435	Total Receipt Capacity (MMcfd)	3,435	average	3,435
	C / D --->>		% of Backbone w/Local Transmission Function	% of Backbone w/Local Transmission Function	16.1%	% of Backbone w/Local Transmission Function	16.0%	% of Backbone w/Local Transmission Function	15.3%	average	16%

Gas Flow Date	Contracts G-BTS1	Contracts G-BTS2	Scheduled G-BTS1	Scheduled G-BTS2	Scheduled G-BTS4			
10/01/2020	20,953	2,870,007	19,845	2,562,773	48,464			
10/02/2020	20,953	2,802,407	19,817	2,535,208	63,120			
10/03/2020	20,953	2,621,968	19,847	2,333,344	6,177			
10/04/2020	20,953	2,621,968	19,847	2,326,504	16,395			
10/05/2020	20,953	2,800,574	19,847	2,464,066	39,451			
10/06/2020	20,953	2,758,119	18,350	2,482,516	96,856			
10/07/2020	20,953	2,778,732	19,289	2,407,435	11,905			
10/08/2020	20,953	2,634,207	19,847	2,395,158	8,358			
10/09/2020	20,953	2,623,968	19,847	2,331,582	25,778			
10/10/2020	20,953	2,628,968	17,634	2,187,864	32,488			
10/11/2020	20,953	2,593,968	17,462	2,049,268	42,273			
10/12/2020	20,953	2,863,876	19,846	2,365,012	69,678			
10/13/2020	20,953	2,797,168	19,846	2,527,213	55,589			
10/14/2020	20,953	2,817,568	19,847	2,545,240	55,346			
10/15/2020	20,953	2,742,168	19,847	2,537,590	40,181			
10/16/2020	20,953	2,828,468	19,847	2,522,389	25,176			
10/17/2020	20,953	2,683,652	19,024	2,415,684	20,266			
10/18/2020	20,953	2,658,652	17,869	2,243,816	1,871			
10/19/2020	20,953	2,758,652	17,977	2,381,106	5,814			
10/20/2020	20,953	2,717,107	18,232	2,441,164	15,321			
10/21/2020	20,953	2,645,232	18,232	2,398,594	14,032			
10/22/2020	20,953	2,669,491	14,191	2,406,031	82,539			
10/23/2020	20,953	2,652,193	12,909	2,365,694	11,434			
10/24/2020	20,953	2,595,393	13,682	2,143,629	9,773			
10/25/2020	20,953	2,615,393	12,597	2,066,305	3,954			
10/26/2020	20,953	2,678,242	19,697	2,448,087	31,947			
10/27/2020	20,953	2,715,540	17,701	2,443,578	23,883			
10/28/2020	20,953	2,642,353	19,677	2,288,326	9,563			
10/29/2020	20,953	2,642,268	19,697	2,367,633	41,143			
10/30/2020	20,953	2,631,678	19,697	2,351,168	66,948			
10/31/2020	20,953	2,594,678	19,101	2,243,465	12,274			
11/01/2020	19,032	2,633,146	18,292	2,273,759	49,920			
11/02/2020	19,032	2,801,189	18,240	2,513,277	69,119			
11/03/2020	19,032	2,749,477	10,562	2,505,032	5,428			
11/04/2020	19,032	2,719,399	13,189	2,493,299	13,280			
11/05/2020	19,032	2,729,099	18,317	2,465,620	12,043			
11/06/2020	19,032	2,649,134	17,986	2,405,701	14,531			
11/07/2020	19,032	2,662,103	18,272	2,452,121	52,594			
11/08/2020	19,032	2,662,603	18,272	2,619,800	33,299			
11/09/2020	19,032	2,812,603	18,272	2,783,622	51,783			
11/10/2020	19,032	2,789,658	18,329	2,741,440	20,528			
11/11/2020	19,032	2,808,140	18,524	2,769,965	29,200			
11/12/2020	19,032	2,820,250	18,524	2,763,592	26,031			
11/13/2020	19,032	2,819,730	18,479	2,751,982	20,090			
11/14/2020	19,032	2,661,674	18,371	2,280,305	34,466			
11/15/2020	19,032	2,684,174	18,371	2,301,984	36,814			
11/16/2020	19,032	2,740,264	18,371	2,442,305	82,769			
11/17/2020	19,032	2,771,744	18,523	2,590,496	14,235			
11/18/2020	19,032	2,770,535	18,371	2,643,887	15,489			
11/19/2020	19,032	2,818,177	18,371	2,666,927	4,847			
11/20/2020	19,032	2,746,274	18,398	2,603,598	32,443			
11/21/2020	19,032	2,606,074	18,371	2,482,516	52,886			
11/22/2020	19,032	2,606,074	18,371	2,468,937	34,006			
11/23/2020	19,032	2,709,144	18,371	2,592,887	34,389			
11/24/2020	19,032	2,751,854	18,480	2,728,078	55,690			
11/25/2020	19,032	2,714,958	18,371	2,671,113	23,921			
11/26/2020	19,032	2,599,224	18,317	2,552,009	14,437			
11/27/2020	19,032	2,599,224	18,317	2,537,938	37,555			
11/28/2020	19,032	2,599,224	18,317	2,505,458	32,524			
11/29/2020	19,032	2,599,224	18,317	2,496,244	44,427			
11/30/2020	19,032	2,641,524	18,317	2,561,236	99,376			
12/01/2020	25,640	2,898,832	24,943	2,763,901	7,968			
12/02/2020	25,640	2,898,832	24,943	2,796,116	7,148			
12/03/2020	25,640	2,898,832	24,943	2,812,077	18,535			
12/04/2020	25,640	2,898,832	24,952	2,822,751	14,569			
12/05/2020	25,640	2,898,832	24,943	2,754,463	12,360			
12/06/2020	25,640	2,898,832	24,943	2,772,962	10,121			
12/07/2020	25,640	2,898,832	24,943	2,833,253	10,203			
12/08/2020	25,640	2,898,832	24,943	2,804,990	21,711			
12/09/2020	25,640	2,898,832	24,943	2,819,431	16,124			
12/10/2020	25,640	2,898,832	24,943	2,813,647	15,420			
12/11/2020	25,640	2,898,832	24,943	2,820,734	17,498			
12/12/2020	25,640	2,898,832	24,943	2,722,158	7,691			
12/13/2020	25,640	2,898,832	24,943	2,765,129	14,952			
12/14/2020	25,640	2,898,832	24,943	2,793,772	22,164			
12/15/2020	25,640	2,898,832	24,943	2,729,499	21,656			
12/16/2020	25,640	2,898,832	21,583	2,779,910	5,970			
12/17/2020	25,640	2,898,832	24,943	2,751,121	14,094			
12/18/2020	25,640	2,898,832	24,943	2,803,729	55,752			
12/19/2020	25,640	2,898,832	25,142	2,751,089	25,416			
12/20/2020	25,640	2,898,832	22,579	2,642,096	13,357			
12/21/2020	25,640	2,898,832	25,143	2,774,166	18,882			
12/22/2020	25,640	2,898,832	25,243	2,840,888	8,391			
12/23/2020	25,640	2,898,832	25,442	2,849,733	10,608			
12/24/2020	25,640	2,898,832	25,442	2,821,556	6,985			
12/25/2020	25,640	2,898,832	25,442	2,779,318	18,308			
12/26/2020	25,640	2,898,832	25,442	2,801,053	21,283			
12/27/2020	25,640	2,898,832	25,442	2,759,136	17,090			
12/28/2020	25,640	2,898,832	25,442	2,856,864	16,299			
12/29/2020	25,640	2,898,832	25,442	2,857,217	13,318			
12/30/2020	25,640	2,898,832	25,442	2,819,385	28,575			
12/31/2020	25,640	2,898,832	25,442	2,857,554	32,901			
01/01/2021	25,467	2,899,004	24,972	2,808,533	14,423			
01/02/2021	25,467	2,899,004	24,972	2,800,702	12,662			
01/03/2021	25,467	2,899,004	24,972	2,829,018	17,846			
01/04/2021	25,467	2,899,004	24,972	2,844,558	48,638			
01/05/2021	25,467	2,899,004	24,972	2,813,452	12,606			
01/06/2021	25,467	2,899,004	24,644	2,832,440	12,658			
01/07/2021	25,467	2,899,004	25,021	2,795,141	17,131			
01/08/2021	25,467	2,899,004	24,972	2,801,667	17,079			
01/09/2021	25,467	2,899,004	24,972	2,495,783	7,615			
01/10/2021	25,467	2,899,004	24,972	2,501,103	16,577			
01/11/2021	25,467	2,899,004	24,972	2,612,153	45,264			
01/12/2021	25,467	2,899,004	24,936	2,863,296	25,954			
01/13/2021	25,467	2,899,004	24,772	2,867,665	12,199			
01/14/2021	25,467	2,899,004	24,772	2,727,741	32,567			
01/15/2021	25,467	2,899,004	24,772	2,560,034	86,047			
01/16/2021	25,467	2,899,004	24,772	2,485,638	47,660			
01/17/2021	25,467	2,899,004	24,772	2,466,101	33,910			
01/18/2021	25,467	2,899,004	24,772	2,473,824	41,940			
01/19/2021	25,467	2,899,004	24,772	2,462,524	43,265			
01/20/2021	25,467	2,899,004	24,772	2,641,086	27,211			
01/21/2021	25,467	2,899,004	24,736	2,769,676	5,572			
01/22/2021	25,467	2,899,004	24,772	2,799,519	41,978			
01/23/2021	25,467	2,899,004	24,772	2,846,310	16,832			
01/24/2021	25,467	2,899,004	24,772	2,845,707	31,541			
01/25/2021	25,467	2,899,004	24,772	2,872,596	14,757			
01/26/2021	25,467	2,899,004	24,436	2,815,623	27,032			
01/27/2021	25,467	2,899,004	24,772	2,844,104	23,979			
01/28/2021	25,467	2,899,004	24,699	2,875,429	16,218			
01/29/2021	25,467	2,899,004	24,772	2,850,743	18,823			
01/30/2021	25,467	2,899,004	24,772	2,843,166	37,867			
01/31/2021	25,467	2,899,004	24,772	2,853,953	30,792			
02/01/2021	24,198	2,899,828	23,127	2,874,212	24,950			
02/02/2021	24,198	2,899,828	19,629	2,821,721	12,163			
02/03/2021	24,198	2,899,828	23,268	2,620,613	24,607			

02/04/2021	24,198	2,899,828	23,275	2,652,844	22,768
02/05/2021	24,198	2,899,828	23,257	2,331,811	13,561
02/06/2021	24,198	2,899,828	18,087	1,960,785	36,732
02/07/2021	24,198	2,899,828	18,087	1,953,642	42,953
02/08/2021	24,198	2,899,828	18,087	1,894,906	35,474
02/09/2021	24,198	2,899,828	23,280	2,071,992	15,840
02/10/2021	24,198	2,899,828	23,078	2,001,106	25,205
02/11/2021	24,198	2,899,828	18,086	1,705,654	19,034
02/12/2021	24,198	2,899,828	9,453	1,615,191	16,404
02/13/2021	24,198	2,899,828	15,640	1,701,653	52,512
02/14/2021	24,198	2,899,828	3,166	1,463,215	29,361
02/15/2021	24,198	2,899,828	3,165	1,372,619	21,460
02/16/2021	24,198	2,899,828	3,166	1,371,994	19,836
02/17/2021	24,198	2,899,828	8,107	1,638,902	20,161
02/18/2021	24,198	2,899,828	3,505	1,957,466	51,067
02/19/2021	24,198	2,899,828	22,558	2,131,145	51,392
02/20/2021	24,198	2,865,038	2,401	2,144,627	61,530
02/21/2021	24,198	2,865,038	2,401	2,247,748	117,937
02/22/2021	24,198	2,899,828	2,401	2,382,407	104,390
02/23/2021	24,198	2,899,828	16,068	2,594,724	40,171
02/24/2021	24,198	2,899,828	23,744	2,612,930	17,570
02/25/2021	24,198	2,899,828	23,718	2,533,075	11,798
02/26/2021	24,198	2,899,828	22,577	2,403,317	21,463
02/27/2021	24,198	2,865,038	22,869	2,388,853	32,951
02/28/2021	24,198	2,865,038	22,754	2,449,369	44,064
03/01/2021	21,668	2,610,382	20,399	2,472,935	68,421
03/02/2021	21,668	2,604,682	15,077	2,444,462	82,497
03/03/2021	21,668	2,647,296	16,386	2,526,595	94,385
03/04/2021	21,668	2,667,078	19,736	2,546,423	129,650
03/05/2021	21,668	2,673,682	20,400	2,455,422	105,386
03/06/2021	21,668	2,649,682	20,180	2,485,019	93,248
03/07/2021	21,668	2,649,682	21,085	2,486,486	113,819
03/08/2021	21,668	2,657,682	21,146	2,513,328	124,629
03/09/2021	21,668	2,693,437	21,474	2,546,626	145,585
03/10/2021	21,668	2,780,150	21,274	2,713,906	104,983
03/11/2021	21,668	2,832,457	21,274	2,752,645	98,098
03/12/2021	21,668	2,847,577	21,277	2,674,395	73,134
03/13/2021	21,668	2,772,000	21,257	2,652,099	44,086
03/14/2021	21,668	2,772,000	21,257	2,667,887	65,064
03/15/2021	21,668	2,785,000	21,255	2,673,807	104,443
03/16/2021	21,668	2,806,131	21,128	2,706,569	75,825
03/17/2021	21,668	2,901,155	21,538	2,794,407	54,591
03/18/2021	21,668	2,837,579	21,262	2,702,940	41,143
03/19/2021	21,668	2,755,359	20,229	2,620,230	66,859
03/20/2021	21,668	2,649,484	21,484	2,495,414	65,362
03/21/2021	21,668	2,655,684	21,478	2,489,380	72,951
03/22/2021	21,668	2,681,411	21,481	2,510,056	18,841
03/23/2021	21,668	2,646,861	21,274	2,515,170	5,239
03/24/2021	21,668	2,630,611	21,274	2,521,749	4,045
03/25/2021	21,668	2,688,462	21,474	2,621,216	39,881
03/26/2021	21,668	2,671,835	21,474	2,574,727	47,171
03/27/2021	21,668	2,590,896	17,745	2,310,397	27,140
03/28/2021	21,668	2,590,896	18,835	2,305,794	28,518
03/29/2021	21,668	2,590,896	18,835	2,320,785	9,739
03/30/2021	27,868	2,600,875	25,654	2,407,998	16,574
03/31/2021	21,668	2,646,585	18,980	2,403,366	15,781
04/01/2021	23,177	2,717,924	22,839	2,584,935	77,986
04/02/2021	23,177	2,632,382	21,521	2,554,796	6,120
04/03/2021	23,177	2,632,382	20,052	2,546,537	18,038
04/04/2021	23,177	2,632,382	20,052	2,545,806	10,329
04/05/2021	23,177	2,662,482	20,052	2,568,060	13,349
04/06/2021	23,177	2,661,909	22,440	2,597,967	44,449
04/07/2021	23,177	2,635,996	19,197	2,467,507	52,872
04/08/2021	23,177	2,699,572	21,311	2,505,583	8,226
04/09/2021	23,177	2,626,946	21,505	2,414,331	9,320
04/10/2021	23,177	2,624,887	21,354	2,478,929	5,914
04/11/2021	23,177	2,624,887	21,441	2,469,324	55,401
04/12/2021	23,177	2,650,387	21,148	2,486,976	8,557
04/13/2021	23,177	2,733,324	18,027	2,529,678	61,852
04/14/2021	23,177	2,746,660	19,330	2,527,763	65,483
04/15/2021	23,177	2,682,713	22,432	2,520,793	28,332
04/16/2021	23,177	2,728,964	22,440	2,617,279	59,046
04/17/2021	23,177	2,627,629	23,063	2,507,099	20,172
04/18/2021	23,177	2,642,629	23,065	2,384,531	15,277
04/19/2021	23,177	2,675,374	23,138	2,445,754	45,766
04/20/2021	23,177	2,641,859	22,412	2,583,825	26,419
04/21/2021	23,177	2,685,725	23,138	2,592,810	89,406
04/22/2021	23,177	2,802,724	23,038	2,671,828	61,593
04/23/2021	23,177	2,796,308	22,923	2,677,874	13,343
04/24/2021	23,177	2,759,811	22,965	2,558,387	30,543
04/25/2021	23,177	2,759,811	22,968	2,608,067	33,351
04/26/2021	23,177	2,804,067	23,038	2,686,786	27,857
04/27/2021	23,177	2,807,384	23,045	2,715,927	22,929
04/28/2021	23,177	2,756,737	22,967	2,671,962	28,643
04/29/2021	23,177	2,676,961	22,953	2,537,588	10,223
04/30/2021	23,177	2,665,885	22,351	2,517,322	14,208
05/01/2021	20,428	2,604,386	19,335	2,471,400	49,456
05/02/2021	20,428	2,605,386	18,793	2,468,635	49,748
05/03/2021	20,428	2,638,586	19,137	2,507,034	39,583
05/04/2021	20,428	2,711,637	18,101	2,589,996	33,097
05/05/2021	20,428	2,837,047	18,681	2,659,691	12,538
05/06/2021	20,428	2,830,393	18,635	2,664,614	12,549
05/07/2021	20,428	2,815,815	18,535	2,650,113	8,356
05/08/2021	20,428	2,628,214	19,163	2,296,436	52,185
05/09/2021	20,428	2,628,214	17,843	2,193,469	1,875
05/10/2021	20,428	2,647,538	19,134	2,354,006	32,649
05/11/2021	20,428	2,795,228	19,290	2,533,316	21,024
05/12/2021	20,428	2,730,005	19,253	2,399,844	41,785
05/13/2021	20,428	2,774,169	18,599	2,378,730	94,520
05/14/2021	20,428	2,644,727	19,013	2,203,102	5,242
05/15/2021	20,428	2,621,822	18,676	2,183,643	5,252
05/16/2021	20,428	2,621,822	19,204	2,251,171	4,764
05/17/2021	20,428	2,691,102	19,311	2,378,372	42,067
05/18/2021	20,428	2,649,019	19,267	2,252,578	2,389
05/19/2021	20,428	2,639,621	19,203	2,298,845	51,627
05/20/2021	20,428	2,623,822	19,311	2,259,458	7,880
05/21/2021	20,428	2,676,016	19,256	2,404,626	38,857
05/22/2021	20,428	2,618,326	19,197	2,298,395	1,178
05/23/2021	20,428	2,618,326	19,189	2,234,368	4,438
05/24/2021	20,428	2,653,985	19,195	2,325,409	4,356
05/25/2021	20,428	2,664,192	18,812	2,399,991	109,619
05/26/2021	20,428	2,696,592	19,191	2,365,234	64,178
05/27/2021	20,428	2,717,546	16,443	2,407,858	30,303
05/28/2021	20,428	2,675,773	17,242	2,380,139	11,675
05/29/2021	20,428	2,664,038	17,131	2,331,628	7,193
05/30/2021	20,428	2,644,338	17,121	2,303,373	12,619
05/31/2021	20,428	2,634,658	17,139	2,291,904	176,870
06/01/2021	19,892	2,837,401	18,950	2,547,187	22,024
06/02/2021	19,892	2,894,597	18,939	2,515,821	45,995
06/03/2021	19,892	2,894,599	18,733	2,580,123	16,541
06/04/2021	19,892	2,745,179	18,766	2,476,515	4,688
06/05/2021	19,892	2,654,445	18,281	2,297,589	14,112
06/06/2021	19,892	2,654,445	18,279	2,275,923	14,113
06/07/2021	19,892	2,674,945	18,180	2,418,265	35,571
06/08/2021	19,892	2,734,683	17,896	2,497,426	4,616
06/09/2021	19,892	2,730,883	18,463	2,448,463	4,616
06/10/2021	19,892	2,669,383	18,628	2,465,142	12,145

